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The VOLUNTARY HOSPITALS in GREAT BRITAIN

(EXCLUDING LONDON)

**NINTH ANNUAL
Report for the Year
1927**

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under the auspices of

THE BRITISH HOSPITALS ASSOCIATION

and the Joint Council of

THE ORDER OF ST. JOHN AND THE BRITISH RED CROSS SOCIETY

Central Bureau
of
Hospital Information

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AND THE JOINT COUNCIL OF
THE ORDER OF ST. JOHN
AND
THE BRITISH RED CROSS SOCIETY

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IT has long been felt that a Bureau of Hospital Information, if it is to attain a maximum degree of usefulness, must rest upon the authority of the hospitals themselves. This status has now been acquired, the British Hospitals Association having formed with the Joint Council of the Order of St. John and the British Red Cross Society a Joint Committee to carry on the work previously undertaken by the Hospital and Medical Services Department of the Joint Council.

The aims of the Bureau may be summarised as follows :—

To publish an annual survey of the work and finances of the Provincial Voluntary Hospitals ;

To collect and summarise data concerning all matters of administrative interest to those engaged in hospital management ;

To undertake enquiries with the object of obtaining facts for those responsible for guiding hospital policy ;

To establish a library where books, pamphlets and diagrams dealing with matters of hospital administration, construction and equipment may be consulted ;

To act as a Clearing House of information in order that the experience of all may be at the service of each.

The Committee of the Bureau welcome enquiries and would ask Administrators to let them know at once the subjects of importance upon which they believe collated information would be helpful, both to themselves and to others engaged in hospital work.

DONOUGHMORE,

Chairman.

November, 1928.



The
VOLUNTARY HOSPITALS
IN GREAT BRITAIN

(EXCLUDING LONDON)

*Ninth Annual Report
for the Year 1927*

By

R. H. P. ORDE
Director of the Bureau

With a Foreword

by the

HON. SIR ARTHUR STANLEY
G.B.E., C.B., M.V.O.

President of the British Hospitals Association
and Chairman of the Joint Council

Central Bureau of Hospital Information

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The Hon. Sir William H. Goschen, K.B.E., Chairman of the Sun Insurance Office, writing from the point of view of an Insurance Official.
Major E. W. Paget, C.B.E., of the Home Service Ambulance Committee, Joint Council of the Order of St. John and the British Red Cross Society, on timely first aid to the injured.
J. M. Mawson, Esq., Chairman of Finance Committee, North Lonsdale Hospital, Barrow-in-Furness.
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Fred M. Osborn, Esq., Chairman, Sheffield Royal Hospital.
James F. Burnicle, Esq., Chairman, Sunderland Royal Infirmary.

Rheumatism

By Sir Bruce Bruce-Porter, K.B.E., C.M.G., M.D.

The St. John Ophthalmic Hospital, Jerusalem

By Lieut.-Colonel J. T. Woolrych Perowne.

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Foreword.

By the Hon. Sir ARTHUR STANLEY, G.B.E., C.B., M.V.O.

President of the British Hospitals Association and Chairman of the Joint Council of the Order of St. John and the British Red Cross Society.

The Ninth Annual Report on the Voluntary Hospitals in Great Britain (excluding London) reviews 99.01 % of the total Voluntary Hospital bed accommodation and is the highest percentage yet covered. It is, therefore, practically complete, and shows not only that the Report is held to be of value by the Voluntary Hospitals but also the readiness of the Voluntary Hospitals in giving the information necessary for its compilation. It is interesting to note the gradual increase in the number of hospitals whose work comes into this survey. In the first Report published in 1920, the figures of five hundred and fifty hospitals were included ; in the present and ninth Report the number has increased to seven hundred and fifty-five.

As will be seen from the Report the year under review shows a marked recovery from the bad year of 1926. The number of hospitals with credit balances is 562 or approximately 75 % of the total, and the financial support is more evenly distributed than in former years. The Medical School Group and the larger hospitals generally have received a greater share than in previous years, and it is satisfactory to note that some of the hospitals that felt the brunt of the bad period received during 1927 substantial legacies or donations.

Another interesting feature is the growth of the Workmen's Contributions which, during last year, reached the highest figure yet attained in spite of adverse trade conditions.

In my Foreword to the Seventh Report I expressed the hope that we should be able to set up a Bureau of Hospital Information in conjunction with other organisations, which would act as a centre to which all hospitals could apply for information on any matter connected with their administration. I am glad to be able to report that this Bureau has now been established in conjunction with the British Hospitals Association. There will be no break in the continuity of work that has been going on under the auspices of the Joint Council of the Order of St. John and the British Red Cross Society during the past nine years, and it is hoped that this work will be developed still further. This Bureau is intended to assist, not only hospitals but any similar institutions that may be in need of special information.

The Report contains an interesting article on Rheumatism by Sir Bruce Bruce-Porter, in which he draws attention to the valuable work being done by the Order of St. John in conjunction with the British Humane Association in the new Clinic in Ranelagh Road, Pimlico. In this connection the Bureau of Information has assisted the British Red Cross Society in formulating a scheme for the establishment of clinics for the treatment of rheumatism in London and throughout the industrial centres of England and Wales. This work was undertaken by the Society at the request of the British Committee on

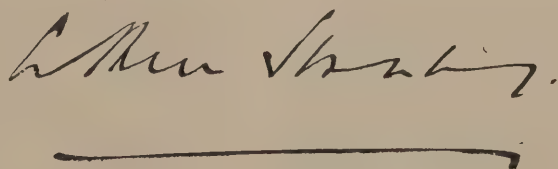
Hydrology and of representatives of the Approved Societies and the Trades Unions, who were much alarmed by the great loss in time and money among the wage earners owing to this wide-spread disease. The sum of money—£40,000—required for the establishment of a Central Clinic in London was quickly raised at a very small cost, thanks largely to the generous assistance of Sir Otto Beit. A centrally situated building has been found and is now being adapted and equipped. It is hoped that this will be opened in the course of next summer.

Lt.-Col. Woolrych Perowne contributes an article on the Hospital of the Order of St. John in Jerusalem which will be read as showing the continuity of the Venerable Order and the good work which is being done in this up-to-date institution.

Owing to the difficulties that hospitals are experiencing throughout the country in dealing with the large number of road accident cases that are brought to their wards, we have included in this year's Report several short articles written by experts from different points of view:—Lord Montagu of Beaulieu writes as a motorist—Sir William Goschen from the point of view of the insurance companies, and other gentlemen from the points of view of the hospitals themselves. These gentlemen all agree with the general opinion that something must be done, and apparently look to us to suggest some means for meeting the difficulty. Many people think that the solution of the problem is to be found in compulsory insurance of motorists, but this method has been carefully examined and does not appear to be practicable. Moreover, even if all motorists were insured a large number of people involved in road accidents are not motorists and not insured, and compulsory insurance of motorists would, therefore, only partially meet the difficulty. Personally, I hoped that motorists themselves would come to the rescue by establishing some central voluntary fund from which the hospitals could be helped. The leading motor organisations such as the Royal Automobile Club and the Auto-Cycle Union were considering this question not unfavourably in the early part of this year, but unfortunately at that time the Chancellor of the Exchequer thought fit to impose a heavy tax on petrol, and the moment was obviously inopportune for asking motorists in addition to make a voluntary tax upon themselves. As will be seen from this Report we have been studying the matter very carefully, and we know, at least, as the figures show, what the problem is that the hospitals have to deal with. It will be our duty during the coming year to endeavour to find a solution.

The other matter dealt with in the Report to which I should like to draw attention is the memorandum on the assessment of hospitals. The first thing in this case is to collect further information and this the Bureau has been instructed to do. The goal to be aimed at is a basis upon which assessment can be made as equitable and as uniform as possible.

I should like to take this occasion of thanking the hospitals once more for the great assistance they have given to the Bureau and for the willingness with which they have supplied the information for which they were asked.



Arthur Stanley.

November, 1928.

INTRODUCTION.

I. SCOPE OF THE REPORT.

This Report reviews 99·01 per cent. of the Voluntary Hospital accommodation in Great Britain outside the London area. This is the highest percentage yet covered.

	Total Voluntary Hospital accommodation.		Reviewed in this Report.			
	No. of Hospitals.	No. of available beds.	No. of Hospitals.	Percentage of total.	No. of available beds.	Percentage of total.
England (excluding London area)	621	37,494	604	97·26%	37,285	99·44%
Wales	58	2,791	51	87·93%	2,634	94·37%
Scotland	111	8,411	100	90·09%	8,293	98·60%
Great Britain (excluding London area) ...	790	48,696	755	95·57%	48,212	99·01%

Two hospitals, one of 112 beds and the other of 36 beds, previously included in this survey are now within the area dealt with by King Edward's Hospital Fund for London.

The grouping of the larger hospitals has been extended, so that now 69, or more than half, of those with 100 beds and upwards are shown in detail.

II. GENERAL SUMMARY OF THE FINANCES FOR THE YEAR 1927 OF THE 755 HOSPITALS REVIEWED.

Hospital Finance for the year 1927 may be summarised thus :—

£8,614,068 was raised ; £7,598,454 was spent on maintenance and development ; leaving a surplus of £1,015,614.

The number of hospitals with a **credit balance** on their maintenance accounts was 562, or **74·44 per cent.** of the total, and over 7 per cent. more than in 1926.

SUMMARY OF INCOME AND EXPENDITURE FOR THE YEAR 1927.

Income available for Maintenance	£ 7,103,044	Expenditure on Maintenance	£ 6,100,442
Receipts for Capital Purposes ...	1,511,024	Capital Expenditure	1,498,012
		Surplus for the Year	1,015,614
	<u>£ 8,614,068</u>		<u>£ 8,614,068</u>

Compared with 1926, the figures for 1927 show the following changes :—

Income available for Maintenance increased by £714,028, while Receipts for Capital purposes decreased by £16,776, resulting in a nett **increase of income** for all purposes of **£697,252**.

Expenditure on Maintenance increased by £169,023, while Capital Expenditure decreased by £237,165, being a nett **reduction of Expenditure** for all purposes of **£68,142**.

The surplus of £1,015,614 compares with £250,220 in 1926.

In arriving at a just estimate of the hospital surplus for 1927 of £1,015,614 it is necessary to show its relationship to the surpluses of the previous years.

1923	...	...	...	£ 1,307,957
1924	...	...	...	£ 1,149,285
1925	...	...	...	£ 1,018,130
1926	...	...	...	£ 250,220
1927	...	...	...	£ 1,015,614

By comparison with 1926 the surplus for 1927 appears large, but it will be seen that the surpluses of the three years preceding 1926 were larger.

Hospitals are healthy, growing organisations, increasing their accommodation at the rate of approximately 1,000 beds per annum and unless they had each year a surplus over their immediate needs, expansion would become impossible. That they are not piling up investments beyond a reasonable amount is shown by the fact that over the last five years the average amount of investments held per available bed has remained almost stationary in the neighbourhood of £400.

III. PATIENTS TREATED DURING 1927.

Out of the 755 hospitals, the finances of which are reviewed in this report, two hospitals containing 100 beds did not give details with regard to the number of patients treated during 1927. Consequently the following summary of work is not quite co-extensive with the summary of finance. The difference is, however, so small as to be practically negligible.

NUMBER OF PATIENTS TREATED.

	No. of hospitals giving details.	No. of available beds.	Total No. of new In-patients.	Total No. of new Out-patients.	Total No. of new patients.
England and Wales	653	39,819	595,943	2,467,140	3,063,083
Scotland	100	8,293	133,822	440,058	573,880
Total	753	48,112	729,765	2,907,198	3,636,963

The figures for the year 1927 represent a growth of 36,569 In-patients and 149,783 Out-patients, which approximates the normal.

IV. CENTRAL BUREAU OF HOSPITAL INFORMATION.

Attention is drawn to the title page of this Report.

Since the year 1920 the Hospital and Medical Services Department of the Joint Council of the Order of St. John and the British Red Cross Society have carried on a Bureau of Hospital Information and issued each year a Report on the Provincial Voluntary Hospitals of Great Britain. Between this Department and the Voluntary Hospitals there has up to the present been no definitely recognised link. The relationship has always been of a cordial and mutually helpful character, but it has lacked that authority which could only be derived from the hospitals themselves. In some respects this has been a disadvantage. It has limited approach ; the hospitals being naturally disinclined to make the fullest use of a Bureau that is not their own and the Bureau hesitating to trouble hospital secretaries for details and data on any except urgent matters of the moment. Moreover, statistics and reports issued by unattached organisations, however carefully they may be prepared and whatever weight they may have with the public, have not the influence possessed by those which emanate from a source definitely attached to the institutions they are designed to help. A Bureau of Hospital Information, if it is to serve its purpose most usefully, must rest on the basis of the Voluntary Hospitals themselves.

We are glad to be able to say that, without making any break in the continuity of the work, a link has been formed between the hospitals, through their representative Association, the British Hospitals Association, and the Joint Council of the Order of St. John and the British Red Cross Society. On the 7th May, 1928, a Committee consisting of the representatives of these bodies met under the Chairmanship of Sir Arthur Stanley to carry on and extend the work formerly done by the Hospital and Medical Services Department of the Joint Council.

On the usefulness of Bureaux of Information in general it is no longer necessary to lay stress. To-day the lack of knowledge of what has been tried and found wanting elsewhere provides no justification for the repetition of mistakes in the world of science, commerce, or hospital administration.

There are, however, two observations particularly applicable to a Bureau of Hospital Information that we may perhaps be allowed to make :—

(1) The word “hospital” opens all doors no matter how exalted or how closely guarded. Only recently a comparatively small provincial hospital asked about the advisability of using a certain costly material. The Bureau possessed no information except that notes had been taken wherever the use of this material had been mentioned in either hospital report or the press. Enquiries were at once made, among others, of two scientists of international standing, stating that the information required was for the benefit of a voluntary hospital. Replies were received by return of post, and within a few days sufficient information based upon actual use and experience of the material in question was placed before the Committee of the hospital, thus enabling that body to arrive at their decision with the aid of a much more reliable guide than the literature provided by the firm interested in the sale of the material.

(2) Much experience of hospital administration exists in other countries. In the gathering of information based on this experience it is difficult to imagine any bodies more capable of rendering valuable aid than the two great world-wide organisations of the Order of St. John and the Red Cross Society.

The Bureau is exactly what its name implies. It possesses no executive function. Its object is to obtain for the benefit of hospitals and those who guide their policy as authentic information as possible. Primarily it exists to serve the Voluntary Hospitals of Great Britain ; but this is in no way an obstacle to the placing of its services at the disposal of all those public authorities from which it has, in the past, received most courteous and ready help and upon which it relies with confidence for similar assistance in the future.

V. MOTOR ACCIDENTS AND THE VOLUNTARY HOSPITALS.

It is general knowledge that during the past few years road accidents have greatly increased. It is also known that many hospitals especially those on the main lines of traffic have with difficulty been able to provide beds and treatment for the injured, whether motorist or pedestrian, without encroaching on accommodation already too limited for the locality in which they are situated.

In order to ascertain approximately the volume and the cost of this load of work that has come somewhat suddenly upon the voluntary hospitals, we issued a questionnaire to 160 of the larger and received 98 replies. From these replies it was estimated that during the year 1927 approximately 26,000 in-patients and 39,000 out-patients were treated in the Provincial Voluntary Hospitals as the result of motor accidents, and that the cost of this treatment was approximately £230,000, towards which approximately £26,000 was received by the hospitals from or on behalf of the patients. In order to test further the accuracy of this estimate the questionnaire was sent out to 412 more hospitals and 282 more replies were received. The information obtained confirmed the accuracy of the original estimate. It may, therefore, be stated with some degree of confidence that the estimate provides a reasonably accurate basis for the discussion of the problem that has arisen out of the increase in motor traffic.

With a view to obtaining as wide an expression of opinion as possible we invited the Chairmen of certain hospitals to express their views on the matter and we publish the replies they were kind enough to send. Lord Montagu of Beaulieu and Sir William Goschen also most kindly consented to write articles for us which we publish, the former as a member of the motoring public and the latter as the chairman of a great insurance company. Major E. W. Paget has also kindly contributed an article from the point of view of an organisation designed to minimise the consequences of motor accidents by timely first aid to the injured.

As the invitation to the Chairmen of hospitals to state their views did not take the form of a set questionnaire it might be misleading to attempt to summarise the replies on a strictly numerical basis. It may, however, be said that 8 of the 14 are definitely in favour of some form of compulsory insurance, 4 give a somewhat reluctant acquiescence and 2 are opposed. Some would extend the principle of insurance to cover all cases, irrespective of legal liability, citing as a precedent the Workmen's Compensation Act. Five Chairmen refer to the number of accidents caused by or happening to motor cyclists—in one hospital it is stated that these exceed 50 per cent. of the total.

Other points in the replies which are referred to by one or more Chairmen are :—

That the cost of the motor car accident, owing to the length of treatment, is heavier than the ordinary surgical case ;

That the law should be altered to enable hospitals to recover costs in compensation cases ;

That these costs should include interest on capital ;

That hospitals with paying wards or paying blocks are in better case than those which have no such facilities ;

And that a grant should be made towards the cost of road accidents out of the Road Fund.

While all are agreed that nothing should be done to alienate the practical sympathy of the voluntary giver, it is clear from the views expressed that some extension of Voluntary Hospital support is necessary, to enable hospitals to meet the cost of treating patients suffering from road accidents.

It is many years since purely voluntary gifts ceased to be the sole item on the income side of voluntary hospital accounts ; it is, therefore, difficult to see any greater objection to reimbursement for work done by way of some form of insurance than there is to the acceptance of payments by Public Authorities for tuberculosis, maternity, or venereal treatment.

Whether or not a satisfactory method of insurance can be devised is another matter. That there are difficulties and what those difficulties are, both Lord Montagu of Beaulieu and Sir William Goschen point out.

It is interesting to note that even in those countries in which the voluntary principle is not so developed as in this, the same problem has arisen and has not yet been solved. In the Editorial in the

current issue of the "Modern Hospital," an American magazine devoted to hospital work, it is stated :—"Common humanity demands that those suffering from 'highway trauma' be treated, but it is not right that hospitals should bear this heavy burden and expend their funds, part of which, at least, are usually subscribed for charitable purposes only. Many States are now considering laws which will require every automobile and airplane operator to carry accident insurance."

VI. "CONTRIBUTORY" SCHEMES FOR PRIVATE OR PAYING PATIENTS.

Concurrently with a general movement towards beds or wards for paying patients in hospitals there are here and there to be found growing up schemes to provide the cost of treatment in them, somewhat analagous to the contributory schemes that now play so large a part in modern hospital finance. These schemes appear to be of two types :—

- (a) Those definitely attached to a hospital with accommodation set aside for paying patients, and
- (b) Those not based on any particular hospital which, by arrangement, find accommodation for their members in hospitals, infirmaries, nursing homes and other institutions for the treatment of the sick.

In the appendix we give details of certain schemes that have come to our notice. These may be useful to hospitals desirous of making provision of similar character.

The success of all these schemes depends upon sufficient membership to justify the basis of subscription. In only one of which we have knowledge has a reserve fund been established.

The schemes must be regarded as interesting and praiseworthy experiments ; but it will be necessary to wait until they have been running some time before any opinion can be formed regarding their financial aspects.

VII. ASSESSMENT OF HOSPITALS.

The subject of the assessment of hospitals is one that has aroused an interest that varies with the interpretation placed by each rating and assessment authority upon the principles governing assessment in general and that of hospitals in particular. In view of the very sympathetic reference made by the Minister of Health to the claims of hospitals and to the recommendations of the Central Valuation Committee, it is disappointing to find so little uniformity in the bases adopted.

Under the Public Health Act, 1925, Local Authorities have power to make grants to hospitals, and as matters stand at present it is possibly advisable for the Committee of a hospital in an area where the Assessment Committee remains obdurate to concentrate their efforts on obtaining relief by means of this indirect method. In three out of the eight cases which we quote in the memorandum in the appendix the amount of the donation from the Local Authority exceeds the amount payable under the new assessment.

The position with regard to rating is clearly unsatisfactory. The first step, however, is to ascertain the facts, and to this end the Bureau is issuing a short questionnaire to all hospitals. The information thus obtained will be placed at the disposal of the Council of the British Hospitals Association for use should it at any time be considered by them desirable to take action.

Sir Bruce Bruce-Porter has kindly contributed an article on Rheumatism that has for its main theme a recent development in the provision of Centres by which costly methods of treatment are made available for the poor and those of small means, and Sir Woolrych Perowne has kindly written an account of the Ophthalmic Hospital in Jerusalem, which owes its existence to the Venerable Body that forms one of the members of the Association under which this Report is issued.

We desire to draw the attention of the smaller hospitals to a publication **"Accounts for Small Hospitals"* that has been prepared by King Edward's Hospital Fund for London. It has been felt that the Revised Uniform System of Hospital Accounts is designed rather to meet the wants of the large hospitals than of the small, and while there is no objection to its use by the small hospitals, if they feel so inclined, this new publication provides a simpler and less laborious method, sufficient to meet all that can be reasonably asked.

I beg to thank all those Hospital Superintendents and Secretaries throughout Great Britain for the courtesy with which they invariably respond to our requests for help.

R. H. Pave.

October, 1928.

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The object of this Report (or Survey) is the presentation in as full detail as possible of the position of the Provincial Voluntary Hospitals in Great Britain with reference to certain special features which may be summarised thus :—

- (a) The facilities available for treatment.
- (b) The extent to which they are utilised.
- (c) The annual cost of maintaining these facilities.
- and (d) The sources and extent of the funds by which they are maintained.

Throughout this Report the Hospitals reviewed are grouped under the headings :—

Group A. Hospitals having **100 or more beds.**

Group B. Hospitals having **30 to 99 beds.**

Group C. Hospitals having **less than 30 beds.**

In addition, Tables of the details of the work and finances of the following special groups are given :—

Hospitals associated with **Medical Schools.**

Hospitals **without Medical Schools** containing **200 or more** available beds.

“	“	“	“	“	150 to 199	“
“	“	“	“	“	125 to 149	“

Children's Hospitals.

Ear, Nose and Throat Hospitals.

Eye Hospitals.

Women's Hospitals.

SECTION 1.

VOLUME OF WORK DONE IN THE VOLUNTARY HOSPITALS IN ENGLAND AND WALES.

A short summary giving the relationship between the three hospital groups, A, B, and C with regard to accommodation provided and the work done in the in-patient and out-patient departments which was printed last year remains almost unchanged. It is repeated as it shows the position at a glance. The Group A hospitals have reached an average occupation of almost 86 per cent.

Group.	Number of Institutions in each group are as	Number of beds in each group are as	Pressure, as indicated by percentage of occupied beds.	Number of In-patients per available bed per year.	Number of Out-Patients per available bed per year.
A ...	1	4	86%	16	77
B ...	2	2	75%	14	45
C ...	3	1	63%	13	30

Table 1. The increase in the volume of work done in the out-patient departments of the Group A hospitals is remarkable. Out of a total increase in the number of out-patients of 115,555 these hospitals were responsible for 113,690.

TABLE 1.

NUMBER OF IN-PATIENTS AND OUT-PATIENTS TREATED AND PERCENTAGE OF AVAILABLE BEDS OCCUPIED.

Hospitals.	Year.	No. of Hospitals giving details.	No. of available beds.	Percentage of available beds occupied daily.	No. of New In-patients.	No. of New Out-patients.
Group A	1923	115	22,071	82.75%	295,303	1,426,178
	1924	114	21,624	88.33%	317,871	1,545,380
	1925	116	22,281	84.50%	338,212	1,668,242
	1926	118	22,832	84.95%	355,527	1,709,616
	1927	122	23,691	85.82%	374,515	1,823,306
Group B	1923	183	9,116	72.68%	112,758	424,108
	1924	195	9,836	74.15%	124,515	438,644
	1925	197	10,141	73.80%	132,209	445,074
	1926	204	10,736	75.36%	147,420	485,055
	1927	208	10,977	75.06%	153,386	489,974
Group C	1923	322	4,766	62.79%	53,773	118,908
	1924	348	5,206	60.96%	60,413	152,746
	1925	339	5,197	62.26%	57,928	110,506
	1926	334	5,224	62.12%	68,533	156,914
	1927	323	5,151	63.10%	68,042	153,860
Total	1923	620 = 99% (a)	35,953 = 99% (b)	—	461,834	1,969,194
	1924	657 = 99% (a)	36,666 = 99% (b)	—	502,799	2,136,770
	1925	652 = 99% (a)	37,619 = 99% (b)	—	528,349	2,223,822
	1926	656 = 100% (a)	38,792 = 100% (b)	—	569,480	2,351,585
	1927	653 = 99% (a)	39,819 = 99% (b)	—	595,943	2,467,140

(a) Percentage of hospitals reviewed.

(b) Percentage of beds in hospitals reviewed.

Table 2. The accommodation of the General hospitals in England and Wales is now 32,420 beds, with 1,102 auxiliary attached, and of the Special hospitals, 6,184 with 113 attached ; an increase on the preceding year of 584 General hospital beds and 7 auxiliary and of 397 Special hospital beds and 29 auxiliary.

Table 3. Even if allowance be made for the increase in the number of beds reviewed since the year 1923, the rate at which operative work grows is remarkable. The closest approximation to this rate, and it is only an approximation, may possibly be arrived at by dividing the number of operations performed in 1923 by the number of hospitals giving details and comparing the result with that of a similar division for the year 1927.

The figures are :—

Operations per hospital in 1923	...	...	698
Operations per hospital in 1927	...	...	866
an increase of 24 per cent. in four years.			

Tables 4, 5 and 6. As will be seen from these Tables, it is not possible to tabulate one half of the work done in three most important rapidly developing hospital departments. The numbering of the patients and records of the work done are subjects that have been so frequently referred to and with so little success that the matter must now be left to circumstances ; and most assuredly, sooner or later, circumstances will compel greater detail and greater uniformity. Two things may be mentioned as likely to effect a change, one the introduction on a larger scale of the paying ward or paying block and the other the advent of the motor car. Before any questions of policy can be considered or any approach to bodies like insurance companies, it is obviously essential that those to whom negotiations are entrusted should be in possession of accurate and detailed data. While the data in any individual hospital may be both accurate and full enough for its own individual purpose, it is not, if the hospitals are to present a united front either in negotiation or in defence, of much value unless it is prepared upon a common basis.

Tables 7, 8, 9 and 10. We have added this year Table 10, which gives the figures of work done in 18 hospitals in which accommodation is from 125 to 149 beds. We recognise that the basis of the size alone is an arbitrary one, but some division is necessary to keep the Tables from becoming too big. The figures of the four Groups are summarised as follows :—

Group.	No. of Hospitals.	No. of available beds.	Occupation.			Work per Occupied Bed.		
			Highest Average Occupation.	Lowest Average Occupation.	No. of Hospitals with over 85% Occupation.	In-Patients.	Out-Patients	Operations.
Medical School Hospitals ..	14	5,045	104%	84%	12	20·5	137	21
Hospitals without Medical Schools containing :—								
200 or more available beds	23	6,005	93%	82%	16	18·2	83	17
150 to 199 available beds	15	2,439	114%	66%	9	17·6	76	17
125 to 149 available beds	17	2,264	94%	64%	9	19·5	72	16

TABLE 2.

NUMBER OF PATIENTS TREATED IN GENERAL AND SPECIAL HOSPITALS
DURING 1927 SHOWN SEPARATELY.

Hospitals.	No. of Hospitals giving details.	No. of available beds.	No. of New In-patients.	No. of New Out-patients.
General Hospitals—				
Group A				
Medical School Hospitals ..	14	5,045	91,798	621,935
		* 410	5,418	—
Hospitals without Medical Schools containing—				
200 or more beds	23	6,005	96,183	438,575
		* 511	8,152	—
150 to 199 beds	15	2,439	37,487	162,678
		* 43	582	—
125 to 149 beds	17	2,264	36,792	136,738
		* 29	403	—
100 to 124 beds	40	4,472	63,323	306,353
		* 55	425	—
Group B	149	7,628	105,753	264,706
		* 54	625	—
Group C				
Cottage Hospitals	278	4,293	54,194	57,231
Other than Cottage Hospitals	13	274	3,720	33,550
Totals of General Hospitals	549	32,420	489,250	2,021,766
		* 1,102	15,605	—
Special Hospitals—				
Group A	13	2,374	33,408	157,027
		* 44	544	—
Group B	59	3,226	46,603	225,268
		* 69	405	—
Group C	32	584	10,128	63,079
Totals of Special Hospitals	104	6,184	90,139	445,374
		* 113	949	—

* Auxiliary Hospitals and Convalescent Homes under the control of the Hospitals.

TABLE 3.

NUMBER OF SURGICAL OPERATIONS (UNDER GENERAL ANÆSTHETIC).

Hospitals.	Year.	No. of Hospitals giving details.	No. of available beds and percentage of total reviewed.	No. of operations.
Group A	1923	105	19,872=90%	238,594
	1924	109	20,739=96%	268,834
	1925	113	21,691=97%	293,175
	1926	113	22,030=96%	316,212
	1927	119	23,118=98%	336,333
Group B	1923	163	8,327=90%	93,703
	1924	178	9,005=90%	104,963
	1925	178	9,263=91%	110,020
	1926	185	9,859=92%	125,252
	1927	191	10,208=92%	133,433
Group C	1923	259	3,934=82%	35,608
	1924	318	4,851=92%	46,213
	1925	302	4,687=90%	48,290
	1926	293	4,698=90%	50,731
	1927	294	4,776=93%	53,670
Total	1923	527=84.46%*	32,133=89.07%	367,905
	1924	605=91.39%*	34,595=93.93%	420,010
	1925	593=90.69%*	35,641=94.55%	451,485
	1926	591=90.09%*	36,587=94.32%	492,195
	1927	604=92.21%*	38,102=95.45%	523,436

* Percentage of hospitals reviewed.

TABLE 4.

X-RAY DEPARTMENT.

Hospitals.	Year.	No. of Hospitals giving details and percentage of total reviewed.	*Total No. of patients treated in those Hospitals.	No. of Radiographs.	No. of Screen Exams.	No. of Treatments.
Group A	1923	59=51.30%	1,004,206	143,539	45,889	67,068
	1924	51=44.74%	859,860	146,078	31,573	54,664
	1925	57=49.14%	960,180	192,540	26,912	61,727
	1926	58=49.15%	1,128,467	234,125	30,648	66,555
	1927	64=52.46%	1,215,458	310,606	27,445	72,565
Group B	1923	43=23.37%	132,379	15,229	4,963	8,449
	1924	44=22.34%	137,184	20,268	4,232	4,704
	1925	46=23.23%	151,380	30,682	3,857	4,685
	1926	44=21.57%	148,115	31,351	2,554	16,942
	1927	48=22.97%	131,042	34,359	2,697	7,199

* These patient figures (including both in-and out-patients) do not refer to the work in the department.

TABLE 5.
ELECTRO-THERAPEUTIC DEPARTMENT.

Hospitals.	Year.	No. of Hospitals giving details, and percentage of total reviewed.	*Total patients treated at those Hospitals.	No. of Treatments given.
Group A	1923	31=26.96%	396,710	216,889
	1924	28=24.56%	451,781	264,200
	1925	32=27.59%	509,614	366,225
	1926	38=32.20%	660,535	341,377
	1927	40=32.79%	709,643	405,313
Group B	1923	17= 9.24%	59,624	56,908
	1924	10= 5.08%	34,568	16,027
	1925	12= 6.06%	36,085	17,286
	1926	16= 7.84%	46,073	29,933
	1927	15= 7.18%	51,912	37,543

* These patient figures (including both in-and out-patients) do *not* refer to the work in the department.

TABLE 6.
MASSAGE DEPARTMENT.

Hospitals.	Year.	No. of Hospitals giving details, and percentage of total reviewed.	*Total patients treated at those Hospitals.	No. of Treatments given.
Group A	1923	39=33.91%	650,657	479,496
	1924	38=33.33%	729,136	490,222
	1925	47=40.52%	754,641	583,031
	1926	45=38.14%	897,202	669,900
	1927	51=41.80%	978,234	796,644
Group B	1923	23=12.50%	73,200	68,453
	1924	21=10.66%	67,160	52,014
	1925	25=12.63%	86,806	75,758
	1926	37=18.14%	134,972	107,703
	1927	31=14.83%	121,059	88,771

* These patient figures (including both in-and out-patients) do *not* refer to the work in the department.

TABLE 7.

SURVEY OF THE WORK DONE IN THE 14 HOSPITALS ASSOCIATED WITH
MEDICAL SCHOOLS IN ENGLAND AND WALES.

1	2	3	4	5	6	7	8	9
Hospital.	Year.	No. of available beds.	Average No. of beds occupied daily.	Percentage of available beds. occupied.	No. of new In- patients.	Average length of stay per In-patient (days).	No. of new Out- patients.	No. of Surgical Operations.
1	1923	324	280.56	86.59	4,780	21.41	29,116	4,056
	1924	324	277.12	85.53	5,069	19.98	31,191	4,004
	1925	328	281.93	85.95	5,556	18.50	32,476	4,631
	1926	337	272.72	80.93	5,799	17.22	33,544	5,252
	1927	337	282.65	83.87	5,834	17.49	32,773	5,381
2	1923	220	189.50	86.14	2,488	27.98	18,966	2,173
	1924	220	199.88	90.85	2,675	27.29	21,922	2,301
	1925	221	200.91	90.91	2,802	26.19	25,362	2,741
	1926	221	200.62	90.78	2,998	24.38	25,733	3,199
	1927	221	195.15	88.30	3,157	22.60	26,506	3,131
3	1923	370	314.00	84.86	6,153	18.62	47,696	6,317
	1924	369	318.00	86.18	6,868	16.90	51,777	7,085
	1925	371	323.00	87.06	6,751	17.50	55,384	8,257
	1926	369	326.00	88.35	6,970	17.00	59,858	8,012
	1927	400	343.00	85.75	7,148	17.60	64,184	10,315
4	1923	224	181.70	81.12	3,437	19.20	23,547	3,751
	1924	224	185.80	82.95	3,675	20.10	26,053	4,302
	1925	224	192.20	85.80	3,414	20.60	27,328	4,257
	1926	224	192.96	86.14	3,539	19.85	25,672	4,080
	1927	224	198.85	88.77	3,747	19.41	26,692	4,175
5	1923	363	351.00	96.69	5,445	25.00	38,859	2,609
	1924	363	341.00	93.94	5,498	22.00	41,967	1,972
	1925	476	376.00	78.99	5,459	25.30	45,592	2,536
	1926	443	407.00	91.87	6,237	24.70	42,940	8,027
	1927	446	408.00	91.48	6,274	24.60	50,160	7,498
6	1923	316	234.00	74.05	3,683	23.52	47,926	3,836
	1924	316	274.00	86.71	4,286	23.07	39,181	4,431
	1925	316	269.00	85.13	4,139	23.58	44,977	4,291
	1926	316	275.00	87.03	4,140	24.00	44,706	4,829
	1927	320	283.00	88.44	4,542	22.57	45,102	7,566
7	1923	350	287.70	82.20	5,766	17.30	49,102	2,604
	1924	343	300.00	87.46	6,120	17.10	56,690	6,572
	1925	350	310.00	88.57	6,727	16.10	60,226	7,587
	1926	370	319.30	86.30	6,916	16.12	60,253	7,458
	1927	354	300.20	84.80	6,207	16.05	60,902	7,049
8	1923	268	241.88	90.25	4,212	20.94	25,088	3,422
	1924	268	245.25	91.51	4,649	19.37	27,597	2,694
	1925	268	244.17	91.11	4,673	19.00	30,420	2,646
	1926	268	240.88	89.88	4,697	19.43	28,884	2,665
	1927	268	235.95	88.04	4,612	18.68	28,860	3,341
9	1923	614	541.00	88.11	10,696	17.62	46,596	8,698
	1924	618	539.00	87.22	10,814	17.95	42,348	8,953
	1925	618	543.00	87.86	11,047	17.68	45,062	9,053
	1926	618	542.00	87.70	11,052	17.99	46,718	9,657
	1927	618	545.00	88.19	11,437	17.39	48,943	10,828
10	1923	542	461.00	85.06	10,778	15.05	47,536	10,552
	1924	542	467.00	86.16	11,248	14.60	50,777	11,403
	1925	542	477.00	88.01	12,083	13.90	62,739	12,788
	1926	542	471.00	86.90	12,688	12.80	60,313	12,925
	1927	542	474.00	87.45	13,048	12.50	57,610	12,981
11	1923	534	537.40	100.64	12,159	16.10	105,426	12,256
	1924	534	539.00	100.94	12,865	15.30	110,525	12,436
	1925	538	535.00	99.44	13,281	14.70	116,252	13,082
	1926	542	556.00	102.58	13,942	15.30	124,629	14,257
	1927	542	563.40	103.95	13,806	15.70	130,352	14,428

TABLE 7.—continued.

1	2	3	4	5	6	7	8	9
Hospital.	Year.	No. of available beds.	Average No. of beds occupied daily.	Percentage of available beds. occupied.	No. of new In- patients.	Average length of stay per In-patient (days).	No. of new Out- patients.	No. of Surgical Operations.
12	1923	205	169-00	82-44	3,092	20-40	9,971	2,178
	1924	205	172-00	83-90	3,339	17-45	9,521	2,446
	1925	205	191-00	93-17	3,561	19-65	9,705	2,538
	1926	205	187-00	91-22	3,600	18-92	9,885	2,900
	1927	205	187-00	91-22	3,605	19-02	8,794	2,780
13	1923	190	179-00	94-21	2,374	27-77	10,166	2,596
	1924	190	174-00	91-58	2,748	23-06	10,701	2,866
	1925	190	177-00	93-16	2,980	21-70	11,896	2,943
	1926	190	169-00	88-95	3,001	20-36	12,249	2,963
	1927	190	162-00	85-26	3,102	19-16	10,979	2,911
14	1923	341	318-60	93-43	5,016	24-33	23,476	4,619
	1924	341	323-80	94-96	5,445	22-80	24,769	4,738
	1925	378	340-80	90-16	5,720	22-60	26,647	4,816
	1926	378	354-60	93-81	5,544	24-30	28,513	5,352
	1927	378	351-90	93-09	5,279	25-20	30,078	4,908
Totals ..	1923	4,861	4,286-34	88-18	80,079	—	523,501	69,667
	1924	4,857	4,355-85	89-68	85,299	—	545,019	76,203
	1925	5,025	4,461-01	88-78	88,193	—	594,066	82,166
	1926	5,023	4,514-08	89-87	91,123	—	603,897	91,576
	1927	5,045	4,530-10	89-79	91,798	—	621,935	97,292

NOTE.—Other Tables relating to the above hospitals are Nos. 17, 25, and 31.

TABLE 3.
SURVEY OF THE WORK DONE IN THE GENERAL HOSPITALS WITHOUT
MEDICAL SCHOOLS, CONTAINING 200 OR MORE AVAILABLE BEDS.

1	2	3	4	5	6	7	8	9
Hospital	Year.	No. of available beds.	Average No. of beds occupied daily.	Percentage of available beds occupied.	No. of new In- patients.	Average length of stay per In-patient (days).	No. of new Out- patients.	No. of Surgical Operations
15	1923	192	175.50	91.41	2,425	26.38	4,261	2,028
	1924	202	163.93	81.15	2,467	24.38	4,917	2,072
	1925	200	176.77	88.38	2,605	24.76	5,679	2,221
	1926	200	168.79	84.39	2,718	22.65	6,150	2,418
	1927	200	172.06	86.03	2,967	21.06	6,877	2,645
16	1923	215	181.50	84.42	3,119	21.27	8,526	2,094
	1924	215	189.50	88.14	3,416	20.40	9,664	2,791
	1925	215	185.04	86.07	3,579	18.80	10,166	2,479
	1926	215	190.95	88.81	3,695	18.86	11,070	3,067
	1927	215	193.92	90.20	3,593	19.58	10,989	2,970
17	1923	225	157.38	69.95	2,486	23.89	10,300	1,206
	1924	225	194.84	86.60	3,094	23.09	11,995	1,554
	1925	225	187.23	83.31	3,097	22.18	13,019	1,739
	1926	225	195.00	86.67	3,402	20.86	15,703	1,881
	1927	225	196.31	87.25	3,152	22.69	17,420	2,048
18	1923	201	159.62	79.41	2,033	29.25	6,626	1,691
	1924	206	166.39	80.77	2,191	27.84	8,287	1,910
	1925	206	168.02	81.56	2,348	26.11	8,211	2,084
	1926	206	161.66	78.48	2,614	22.40	9,911	2,236
	1927	206	168.89	81.99	2,782	22.38	10,726	2,593
19	1923	216	157.50	72.92	3,151	18.22	16,454	3,609
	1924	247	198.60	80.40	3,458	21.00	17,835	3,464
	1925	307	222.00	72.31	3,998	20.50	19,453	3,533
	1926	307	256.30	83.49	4,432	21.00	18,680	3,869
	1927	307	256.00	83.39	4,386	21.50	19,928	4,009
20	1923	320	289.00	90.31	4,350	24.00	21,050	3,414
	1924	320	289.00	90.31	4,806	22.00	22,843	5,897
	1925	330	295.00	89.39	5,126	21.00	24,974	5,785
	1926	330	303.00	91.82	5,439	20.00	25,267	6,122
	1927	330	292.00	88.48	5,359	19.80	24,150	5,755
21	1923	223	206.00	92.38	2,155	32.00	5,517	1,676
	1924	223	195.00	87.44	2,277	30.00	6,320	1,797
	1925	223	199.00	89.24	2,510	28.50	6,458	1,886
	1926	223	202.00	90.58	3,043	25.50	6,670	2,350
	1927	223	203.00	91.03	3,121	24.00	7,260	2,520
22	1923	296	248.60	83.99	3,806	22.46	29,688	—
	1924	297	243.80	82.09	3,904	21.45	30,826	3,983
	1925	297	274.14	92.30	3,712	23.02	33,388	2,132
	1926	297	271.66	91.47	3,892	21.81	32,536	4,089
	1927	300	273.59	91.20	3,981	21.45	31,696	4,284
23	1923	300	219.29	73.10	2,655	29.38	11,710	2,465
	*1924	Report covers a period of nineteen months.						
	1925	250	218.04	87.22	3,436	23.33	12,162	4,000
	1926	250	231.37	92.55	3,770	22.10	14,710	4,139
	1927	250	232.25	92.90	4,295	20.03	17,498	4,744
24	1923	305	281.20	92.20	4,641	22.50	23,409	6,348
	1924	410	321.00	78.29	5,186	22.60	26,907	7,018
	1925	400	324.50	81.12	5,793	20.50	27,852	8,056
	1926	386	334.50	86.66	6,169	19.80	30,352	8,454
	1927	386	346.00	89.64	6,458	19.50	30,118	8,052
25	1923	225	199.00	88.44	3,488	20.77	17,196	2,846
	1924	215	202.00	93.95	3,611	20.58	19,306	2,823
	1925	225	201.00	89.33	3,799	19.25	18,933	3,713
	1926	225	202.00	89.78	3,979	18.38	20,153	4,092
	1927	225	207.00	92.00	3,897	19.36	21,236	3,110
26	1923	260	197.64	76.02	3,717	20.54	36,630	2,775
	1924	260	203.51	78.28	3,519	21.09	27,486	2,779
	1925	260	212.54	81.75	3,981	19.61	29,536	3,003
	1926	260	219.73	84.51	4,087	18.59	28,718	2,655
	1927	263	217.66	82.76	3,833	20.75	30,121	2,617

TABLE 8.—continued.

1	2	3	4	5	6	7	8	9
Hospital	Year.	No. of available beds.	Average No. of beds occupied daily.	Percentage of available beds occupied.	No. of new In-patients.	Average length of stay per In-patient (days).	No. of new Out-patients.	No. of Surgical Operations
27	1923	231	190-00	82-25	2,539	27-00	11,593	1,315
	1924	233	185-00	79-40	2,795	22-00	12,484	2,418
	1925	221	173-00	78-28	2,855	22-00	12,896	2,505
	1926	225	185-00	82-22	3,355	20-00	13,770	1,606
	1927	225	195-00	86-67	3,523	19-00	13,491	2,147
28	1923	285	250-00	87-72	3,311	27-30	11,840	2,365
	1924	285	248-00	87-02	4,051	22-40	9,220	4,091
	1925	285	262-00	91-93	4,055	23-60	11,875	2,893
	1926	293	266-50	90-95	4,603	21-03	11,956	3,279
	1927	299	272-50	91-14	4,691	21-20	13,213	3,228
29	1923	310	264-00	85-16	4,777	20-10	27,324	2,915
	1924	317	267-00	84-23	4,860	20-00	27,038	2,162
	1925	317	272-70	86-03	5,026	19-80	31,459	2,917
	1926	317	273-40	86-25	5,332	18-30	31,515	3,077
	1927	324	293-60	90-62	5,679	18-90	32,680	3,843
30	1923	188	160-00	85-11	2,831	19-00	9,454	2,915
	1924	200	171-00	85-50	3,139	18-30	12,853	3,600
	1925	211	192-00	91-00	3,606	18-00	15,372	4,012
	1926	220	189-00	85-91	3,815	17-30	16,888	4,792
	1927	227	191-00	84-14	3,840	17-25	17,867	4,972
31	1923	213	169-50	79-58	2,700	21-50	8,169	2,870
	1924	213	176-87	83-04	2,825	21-50	8,750	3,244
	1925	215	185-90	86-47	3,029	21-16	9,017	3,583
	1926	218	181-33	83-18	3,069	20-38	8,951	3,482
	1927	225	189-91	84-40	2,956	22-10	8,976	4,397
32	1923	304	280-00	92-11	4,406	23-25	30,216	9,604
	1924	304	275-00	90-46	4,770	20-99	30,134	5,628
	1925	304	275-00	90-46	4,403	22-74	28,794	5,921
	1926	304	277-00	91-12	4,745	21-06	31,469	5,615
	1927	295	275-00	93-22	4,676	21-77	31,567	5,351
33	1923	310	291-38	93-99	5,519	19-30	12,374	3,806
	1924	310	294-42	94-97	5,880	18-29	12,528	4,041
	1925	310	287-35	92-69	6,122	17-04	13,641	3,857
	1926	310	277-95	89-66	6,542	15-55	13,417	4,609
	1927	310	284-43	91-75	6,942	14-90	13,271	5,116
34	1923	262	209-50	79-96	3,913	19-50	15,471	—
	1924	262	219-29	83-70	4,127	19-70	17,896	3,663
	1925	293	222-19	75-83	4,124	20-15	19,730	3,500
	1926	316	260-97	82-59	4,653	20-47	22,927	3,902
	1927	316	273-90	86-68	5,007	19-19	25,497	5,062
35	1923	210	182-76	87-03	3,393	18-86	23,498	3,780
	1924	210	179-46	85-46	3,389	18-37	27,667	3,721
	1925	210	180-30	85-86	3,675	17-14	25,651	3,986
	1926	210	190-69	90-80	3,839	17-31	27,335	4,081
	1927	210	182-73	87-01	5,742	16-96	28,651	4,031
36	1923	166	147-32	88-75	2,607	20-62	7,994	2,674
	1924	160	133-40	83-37	2,687	18-17	10,926	2,760
	1925	225	138-22	61-43	2,821	18-13	11,507	3,086
	1926	225	182-24	81-00	3,613	18-44	14,592	4,281
	1927	236	195-08	82-66	3,699	18-14	15,848	4,775
37	1923	176	130-50	74-15	2,390	18-90	6,581	1,524
	1924	176	147-50	83-81	2,608	20-70	7,214	1,706
	1925	200	146-70	73-35	3,188	17-00	8,821	2,056
	1926	208	166-30	79-95	3,622	16-70	9,678	2,177
	1927	208	170-60	82-02	3,604	17-20	9,495	2,187
Totals ..	1923	5,633	4,747-19	84-27	76,412	—	355,881	63,920
	*1924	5,490	4,664-51	84-96	79,060	—	363,096	73,122
	1925	5,929	4,998-64	84-31	86,888	—	398,594	78,947
	1926	5,970	5,187-34	86-89	95,428	—	422,418	86,273
	1927	6,005	5,282-43	89-97	96,183	—	438,575	90,456

NOTE.—Other Tables relating to the above hospitals are Nos. 18, 26 and 32.

TABLE 9.
SURVEY OF THE WORK DONE IN THE GENERAL HOSPITALS WITHOUT
MEDICAL SCHOOLS, CONTAINING FROM 150 TO 199 AVAILABLE BEDS.

1	2	3	4	5	6	7	8	9
Hospital.	Year.	No. of available beds.	Average No. of beds occupied daily.	Percentage of available beds occupied.	No. of new In-patients.	Average length of stay per In-patient (days).	No. of new Out-patients.	No. of Surgical Operations.
38	1924	156	104.97	67.29	1,799	21.38	15,326	728
	1925	156	105.50	67.63	1,768	21.93	15,605	724
	1926	156	96.55	61.86	1,666	21.16	15,119	765
	1927	156	102.50	65.70	1,707	20.40	16,778	738
39	1924	152	158.80	104.47	2,853	20.22	8,102	3,017
	1925	152	165.78	109.07	3,077	19.84	8,159	3,378
	1926	152	169.27	111.36	3,281	18.83	10,318	3,692
	1927	152	173.07	113.86	3,219	19.67	10,380	3,561
40	1924	150	135.00	90.00	3,990	12.38	11,561	3,737
	1925	153	132.00	86.27	4,056	11.87	12,203	3,812
	1926	153	135.00	88.24	3,859	12.77	12,025	3,418
	1927	153	138.00	90.20	3,984	12.64	15,485	3,470
41	1924	190	147.97	77.88	2,072	26.55	9,007	3,624
	1925	190	178.43	93.91	2,410	27.26	10,245	4,166
	1926	190	178.35	93.87	2,727	23.91	10,674	4,573
	1927	190	180.98	95.25	2,847	23.09	12,491	5,112
42	1924	143	137.28	96.00	2,294	21.93	10,796	2,110
	1925	154	140.00	90.91	2,362	20.51	11,031	2,359
	1926	165	140.30	85.03	2,475	20.71	11,477	2,354
	1927	164	142.16	86.68	2,616	19.51	12,160	2,480
43	1924	121	90.00	74.38	1,573	20.00	7,233	1,068
	1925	150	120.00	80.00	1,785	28.00	7,679	1,209
	1926	150	111.00	74.00	1,820	21.00	7,863	1,250
	1927	150	113.00	75.33	2,047	20.26	8,439	1,280
44	1924	181	143.20	79.12	2,118	24.90	3,841	1,951
	1925	185	162.01	87.57	2,177	27.46	4,863	2,094
	1926	185	169.36	91.55	2,283	26.94	5,659	2,388
	1927	185	165.50	89.46	2,299	26.27	4,919	2,296
45	1924	166	153.68	92.58	2,874	19.59	16,765	3,162
	1925	166	159.93	96.34	3,038	19.39	17,995	3,336
	1926	184	168.16	91.39	3,087	19.84	18,820	3,449
	1927	186	167.09	89.83	3,356	18.12	20,829	3,508
46	1924	164	127.20	77.87	1,760	26.50	4,266	1,248
	1925	153	131.30	85.82	1,824	26.10	4,910	1,166
	1926	153	122.50	80.07	1,996	22.20	5,386	1,392
	1927	153	123.10	80.46	1,971	22.80	5,013	1,376
47	1924	157	143.29	91.27	2,711	19.44	9,054	2,562
	1925	159	150.01	94.35	3,058	17.90	9,703	2,712
	1926	160	152.43	95.27	2,924	18.98	10,016	2,524
	1927	164	156.05	95.15	3,147	18.20	11,304	2,574
48	1924	158	147.00	93.04	2,002	26.50	3,789	1,364
	1925	158	142.00	89.87	2,095	24.50	4,362	1,592
	1926	158	121.00	76.58	1,825	24.00	5,999	1,630
	1927	158	133.00	84.18	2,006	24.00	5,528	1,884
49	1924	178	141.00	79.21	2,221	23.00	13,287	1,697
	1925	174	157.00	90.23	2,670	21.00	15,356	1,877
	1926	170	163.00	95.88	2,372	25.00	14,611	1,839
	1927	168	164.40	97.86	2,311	26.00	12,871	1,956
50	1924	130	110.89	85.30	1,752	23.05	4,191	1,795
	1925	130	113.93	87.64	1,729	23.92	4,377	1,762
	1926	150	114.97	76.65	1,969	21.16	5,462	2,206
	1927	150	128.99	85.99	2,192	21.31	5,934	2,181
51	1924	145	113.00	77.93	1,942	21.40	9,488	—
	1925	145	117.00	80.69	2,133	20.00	10,711	2,628
	1926	150	119.00	79.33	2,294	20.00	10,853	4,765
	1927	150	120.00	80.00	2,300	20.00	11,087	1,503
52	1926	Figures	for 1926 are	in Table 10				
	1927	160	128.00	80.00	1,485	31.00	9,460	1,552
Totals ..	1924	2,191	1,853.28	84.59	31,961	—	126,706	28,063
	1925	2,225	1,974.89	88.76	34,182	—	137,199	32,815
	1926	2,276	1,960.89	86.16	34,578	—	144,282	36,245
	1927	2,439	2,135.84	87.57	37,487	—	162,678	35,471

NOTE.—Other Tables relating to the above hospitals are Nos. 19, 27, and 33.

TABLE 10.

SURVEY OF THE WORK DONE IN THE GENERAL HOSPITALS WITHOUT MEDICAL SCHOOLS, CONTAINING FROM 125 TO 149 AVAILABLE BEDS.

1	2	3	4	5	6	7	8	9
Hospital.	Year.	No. of available beds.	Average No. of beds occupied daily.	Percentage of available beds occupied.	No. of new In-patients.	Average length of stay per In-patient (days).	No. of new Out-patients.	No. of Surgical Operations.
52	1926 1927	140 See Table 9.	119-00	85-00	1,472	29-00	7,691	1,390
53	1925 1926 1927	127 127 125	98-13 93-50 109-40	77-27 75-98 87-52	1,423 1,576 1,627	26-00 23-00 26-00	4,611 4,548 5,607	1,333 1,449 1,483
54	1925 1926 1927	140 140 140	123-03 124-40 128-34	87-88 88-86 91-67	2,385 2,411 2,490	18-82 18-83 18-81	6,032 6,094 6,371	1,517 1,648 1,810
55	1925 1926 1927	135 135 135	103-37 107-80 112-20	76-57 79-85 83-11	1,821 1,892 1,981	20-74 20-98 20-64	7,258 8,394 8,100	1,394 1,225 1,230
56	1925 1926 1927	140 140 140	108-10 114-40 122-90	77-21 81-71 87-79	2,014 2,029 2,255	19-70 20-50 20-00	11,152 12,172 12,259	1,650 1,797 1,822
57	1925 1926 1927	140 140 140	118-28 127-13 130-72	84-49 90-81 93-37	2,238 2,274 2,945	18-98 20-41 16-09	6,078 6,000 6,864	1,601 1,617 2,078
58	1925 1926 1927	140 140 140	123-25 120-44 129-50	88-04 86-03 92-50	2,068 2,118 2,290	20-70 19-70 19-71	12,519 13,144 14,125	— — —
59	1925 1926 1927	126 126 126	112-00 121-70 117-50	88-89 96-59 93-25	2,076 1,897 1,781	19-90 23-40 24-00	9,628 9,403 9,580	2,190 2,485 2,382
60	1926 1927	135 135	102-20 111-99	75-70 82-96	2,458 2,689	14-66 15-20	1,285 1,213	1,354 1,841
61	1925 1926 1927	130 130 134	118-38 115-77 112-06	91-06 89-05 83-63	1,572 1,644 1,572	27-48 25-58 26-13	4,832 4,465 5,278	962 958 1,063
62	1925 1926 1927	130 133 130	124-00 128-80 121-20	95-38 96-84 93-23	3,111 3,179 3,156	14-50 14-75 14-00	13,868 13,500 15,756	4,347 3,665 3,750
63	1925 1926 1927	130 130 130	116-00 107-00 113-00	89-23 82-31 86-92	1,761 2,085 2,460	24-50 23-00 16-77	9,869 9,149 15,873	1,584 1,878 2,179
64	1926 1927	125 130	88-76 100-82	71-01 77-55	1,979 2,127	13-70 15-19	4,968 6,681	2,652 3,041
65	1925 1926 1927	132 132 132	83-90 84-50 93-10	63-56 64-02 70-53	1,563 1,695 1,659	18-80 18-20 19-50	5,041 5,721 6,291	1,222 1,072 1,169
66	1927	132	91-01	68-95	1,957	16-97	2,438	1,314
67	1927	125	118-00	94-40	2,220	19-00	10,197	2,222
68	1927	130	86-26	66-35	1,472	21-40	197	687
69	1927	140	90-30	64-50	2,111	15-15	9,710	1,314
Total.	1925 1926 1927	1,470 1,873 2,264	1,228-44 1,558-40 1,888-30	83-57 83-20 83-40	22,032 28,709 36,792		90,888 106,534 136,738	17,800 23,190 29,385

NOTES.—Other Tables relating to the above hospitals are Nos. 20, 28 and 34.

Where no figures are given for 1925 or 1926, the hospital had less than 125 available beds in that year.

TABLE 11.

SURVEY OF THE WORK DONE IN CERTAIN GROUPS OF SPECIAL HOSPITALS.

Hospitals.	Year.	No. of Hps.	No. of available beds.	Average No. of beds occupied daily.	Percentage of available beds occupied.	No. of new In-patients.	No. of new Out-patients.	No. of Surgical Operations.
Children's	1926	18	1,668	1,386.29	83.11%	23,859	114,894	26,378
	1927	16	1,556	1,296.30	83.31%	23,452	114,270	28,277
Ear, Nose, and Throat	1926	7	173	118.24	68.35%	6,023	29,411	9,366
	1927	6	141	99.58	70.62%	4,450	24,002	7,481
Eye	1926	19	783	524.68	67.01%	10,284	162,952	13,053
	1927	18	732	475.01	64.89%	10,090	161,142	11,679
Women's	1926	8	412	364.39	88.44%	8,510	13,342	7,189
	1927	8	461	372.01	80.70%	8,540	13,969	7,189

NOTE.—Other Tables relating to the above hospitals are Nos. 21, 29 and 35.

SECTION 2.

INCOME AND EXPENDITURE ON MAINTENANCE ACCOUNT OF THE VOLUNTARY HOSPITALS IN ENGLAND AND WALES.

Last year a new set of tables based upon Maintenance Income and Expenditure was introduced and tables on the old basis of Ordinary Income and Expenditure were retained to facilitate comparison with the previous year. Now that two years' figures are available on the new basis the need for the continuation of the older form of table disappears.

Table 12. The maintenance income of the hospitals of England and Wales exceeded the maintenance expenditure by £826,034. Each group shared in this general prosperity.

It was pointed out last year that the A group of hospitals, which, by virtue of the volume and scope of the work done, required the greater support, were, in reality the worst off; and that on the basis of the surplus in the other groups they ought to end the year with a credit balance of over £500,000 instead of £63,000. The year 1927 has provided this surplus and the income of the A Group of hospitals exceeded the expenditure by £516,981.

It will be seen that the Ordinary Income of this group increased from £2,957,375 in 1926 to £3,292,298 in 1927, a significant fact pointing to the ability of the Voluntary System to recover from bad years. It is interesting also to observe what part legacies, which form the greater portion of extraordinary income, played in this prosperity. It is too early to suppose that the suggestion made last year that legacies responded to organised effort much more than might be thought, could have borne fruit. The fact remains, however, that in 1926 extraordinary income of the Group A hospitals amounted to 9·35 per cent. of the total, in 1927 it was 13·67 per cent.

It is satisfactory to be able to record that fortune in 1927 distributed her financial favours more in accordance with the burden to be carried, and as will be seen from the last column in Table 12, the surpluses of the three groups are symmetrically graduated, being in each group approximately one-sixth of their total expenditure.

Tables 13 and 14. In the year 1927 exactly three-quarters of the hospitals paid their way, an increase of eight per cent. over the year 1926. Table 13 shows that in addition to the satisfactory group graduation of prosperity the surplus was by no means entirely due to certain large gifts to a comparatively small number of institutions. In the A group the number of hospitals with a credit balance rose from 68 in 1926 to 95 in 1927. The promotion of certain Group C hospitals to the Group B explains the increase in the percentage of hospitals having credit balances from 71% to 73%, although the actual number fell from 238 to 236.

That many of the hospitals having deficits would, but for very small amounts, have appeared with credit balances is clear from the figures in the last column of Table 14 which show that the average deficit in each group is by no means a formidable sum. In the C group, 88 hospitals failed to make income balance expenditure by no more than an average amount of exactly £111. In other words, a sum of £10,000 distributed among 88 hospitals would have increased the percentage of hospitals having credit balances in England and Wales from 75 to 88 per cent.

For the satisfaction of those who prefer to divide hospital income into ordinary and extraordinary, it may be noted that out of 489 hospitals having credit balances, not more than 89 owed their position to extraordinary income, *viz.*, 33 in Group A, 34 in Group B, and 22 in Group C.

Table 15 shows the improvement in the financial position from another aspect. This improvement arises almost entirely from increased support to the A and B groups of hospitals and is not due to any reduction in expenditure.

Table 16. The Voluntary Hospitals can be logically divided into three groups only, namely general hospitals with medical schools attached, general hospitals without medical schools and special hospitals. There is no essential difference between a general hospital of 100 beds and one of 500, nor does the term "Cottage" convey very much more than that the hospital is of small size. At the same time, although it may be illogical it is not altogether without value to use the basis of size for grouping purposes. The Table gives as full a survey of the Provincial Voluntary Hospitals from the maintenance point of view as is possible. It will be noticed that the figures of the Parent Hospital are separated from those of their Recovery or Convalescent adjuncts. Owing to differences in the financial relationships between the Parent and Auxiliary Institutions it has been necessary to eliminate all transfers and set out the figures in the way shown in the Table, but it should be explained that the deficit of £58·88 for example against the Auxiliary hospitals of the Medical School group is a charge upon the income of the Parent hospitals. Most of the Auxiliaries possess some independent income, but it is seldom sufficient to meet their expenditure, and a transfer from the funds of the Parent hospital becomes necessary. In order, therefore, to arrive at a true understanding of the financial position of any group, the combined figures of the Hospitals and their Auxiliaries which are shown in heavy type, should be taken.

This Table also shows that cost per available bed increases with size.

									Expenditure per available bed during 1927.
Medical School Hospitals	...	...	...	...	...	...	...	...	£160
Hospitals without Medical Schools, of 200 or more available beds	...	...	...	...	...	...	...	...	£144
" " " " of 150 to 199 beds	...	...	...	...	...	...	...	...	£135
" " " " of 125 to 149 beds	...	...	...	...	...	...	...	...	£128
" " " " of 100 to 124 beds	...	...	...	...	...	...	...	...	£126
" " " " of 33 to 99 beds (Group B)	...	...	...	...	...	...	...	...	£111
" " " " of less than 30 beds (Group C Cottage Hospitals)	...	...	...	...	...	...	...	...	£101

It is only when we come to special hospitals that we find that size and cost do not run symmetrically.

It will be observed that there are 13 small hospitals other than cottage hospitals that cost more per available bed than the large medical school hospitals, namely £177. It will also be observed that the small special hospitals are more costly than the larger. Both these groups have, however, fewer beds compared with the size of their Out-patient work than the general hospitals and this fact must be remembered when making comparisons.

Table 17. While we should like to be able to record a year of abnormal prosperity in the group of 14 Medical School Hospitals, caution compels us to draw attention to the fact that while the year 1927 showed a very marked recovery from the financial strain of 1926, yet it is not possible to say whether this recovery passed the financial level of 1925 and the preceding years or not, owing to the fact that the amount of Extraordinary Income was not ascertained prior to 1926. Probably it did, but not to such an extent as might appear at first sight. We therefore limit our comparisons strictly to the two years 1926 and 1927.

In 1927 these 14 hospitals as a group had a surplus of £47·85 per occupied bed per annum, and only one hospital ended the year with a deficit. Much more importance must be attached to the fact that 13 out of the 14 hospitals had credit balances than to the very large amount of the surplus, which is mainly due to the abnormal prosperity of the four hospitals numbered 5, 6, 7, and 8. It must also be placed to the credit of this group that the expenditure for 1927 of 11 of the hospitals forming it was less than that of the year 1926. Those who have knowledge of the pressure of work in these large hospitals and of their obligations to medicine and surgery will appreciate what this means. The Voluntary Hospitals are possibly a little inclined to meet criticisms of costliness with the plea that they are obliged to relieve and to meet any and all appeals for help. The true answer is that they not only meet their obligations, but that they are well managed, that there is no avoidable costliness and that they are quite willing to submit their expenditure to any impartial scrutiny. As a ground for appeal for support one of the strongest arguments in favour of the voluntary hospital is the efficiency of its management as a business concern and it is one that is most seldom used.

Table 18. The hospitals of 200 beds without medical schools, an important group of 23, with an average daily occupation of 5,282·43 In-patients had not so prosperous a financial year as the medical school group, yet they increased the average surplus of income over expenditure per occupied bed from £14·61 in 1926 to £24·77 in 1927, and only four out of their number appeared among those with a debit balance. While the average cost per occupied bed in this group was £171·38, eleven, or nearly half, raised amounts that ranged from £202 to £280 to meet it.

As instances of resolution and vitality, attention may be drawn to three hospitals in this group, one of which in 1926 was faced with a deficit of £39·86, while 1927 showed in place of a deficit, a surplus of £9·40 ; the second in 1926 had a deficit of £45·48, in 1927 the deficit was no more than £12·78. In both these cases this improvement was largely brought about by reduced expenditure. The third instance shows a deficit of £20·19 in 1926 and in 1927 a surplus of £29·03. In this case the improvement was largely due to efforts to secure increased support.

That a year is too short a period from which to judge the maintenance stability of a hospital is shown by the case of the hospital in this group that has the largest deficit for 1927. In 1926 this hospital had the largest surplus, a sum more than five times the amount required to cover the 1927 deficit.

The financial position of nine of these hospitals is really remarkable. Taking the two years 1926 and 1927 together, the surpluses per occupied bed amounted to £110, £93, £47, £154, £60, £102, £34, £49.

This group must be regarded as financially in a sound position, due to well developed schemes for raising money and efficient control of expenditure.

Table 19 gives a group of 15 hospitals without medical schools containing 150 to 199 beds. Of these hospitals, four only appear among those with debit balances. In this group the average surplus increased from £19·73 to £26·56 and the average expenditure fell by rather more than £1 per occupied bed.

Table 20 gives a new group of 18 hospitals without medical schools, containing from 125 to 149 beds. In this group five failed to make income meet expenditure. There was, however, for the group an increase of £8 in the average surplus and a drop in the average expenditure of £7.

The relative financial positions of the four divisions of the hospitals in group A and the extent to which each is influenced by extraordinary income is best seen from a short summary :—

				Average surplus per occupied bed per annum on maintenance account.	Relationship of extraordinary income to total maintenance income.
Hospitals with medical schools attached	...	...	...	£47·85	24·89%
Hospitals without medical schools of 200 or more beds...	...	...	...	£24·77	9·67%
” ” ” ” 150 to 199 beds	...	...	...	£26·58	4·91%
” ” ” ” 125 to 149 beds	...	...	...	£20·77	11·22%

Table 21 shows that the special hospitals were no exception to the general financial recovery for the year 1927. All the groups raised incomes considerably in excess of the amounts needed to meet their maintenance expenditure, especially the Women’s hospitals and the Eye Hospitals.

TABLE 12.
INCOME AND EXPENDITURE ON MAINTENANCE ACCOUNT.

Hospitals.	Year.	No. of Hpls.	Income available for Maintenance.			Expenditure on Maintenance.			Surplus.
			Ordinary.	Extra-ordinary.	Total.	Ordinary.	Extra-ordinary.	Total.	
Group A	1926	118	£ 2,957,375	£ 304,908	£ 3,262,283	£ 3,186,491	£ 12,610	£ 3,199,101	£ 63,182
	1927	122	3,292,298	521,301	3,813,599	3,283,459	13,159	3,296,618	516,981
Group B	1926	204	1,206,877	147,994	1,354,871	1,226,335	6,263	1,232,598	122,273
	1927	209	1,302,480	184,457	1,486,937	1,267,126	1,706	1,268,832	218,105
Group C	1926	334	598,505	64,236	662,741	560,193	2,134	562,327	100,414
	1927	324	607,959	49,771	657,730	565,490	1,292	566,782	90,948
Total	1926	656	£ 4,762,757	£ 517,138	£ 5,279,895	£ 4,973,019	£ 21,007	£ 4,994,026	£ 285,869
	1927	655	5,202,737	755,529	5,958,266	5,116,075	16,157	5,132,232	826,034

TABLE 13.
HOSPITALS HAVING AN EXCESS OF INCOME OVER EXPENDITURE ON MAINTENANCE ACCOUNT.

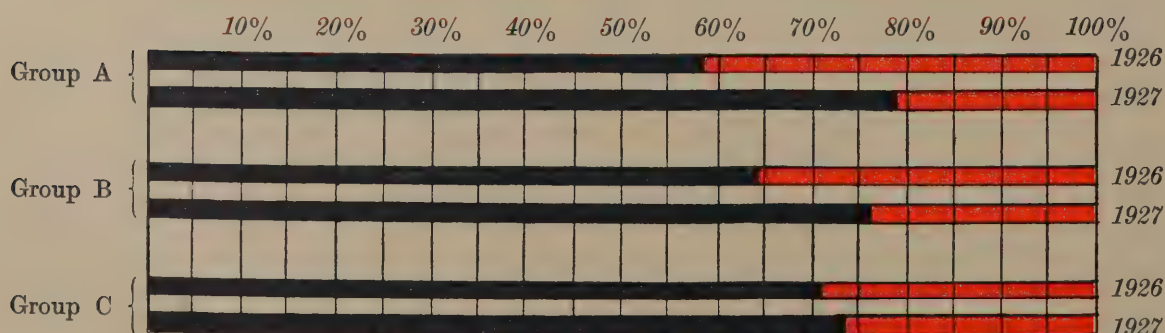
Hospitals.	Year.	No. of Hospitals.	Income available for Maintenance.			Expenditure on Maintenance.			Surplus.
			Ordinary.	Extra-ordinary.	Total.	Ordinary.	Extra-ordinary.	Total.	
Group A	1926	68 (58%)	£ 1,600,202	£ 209,530	£ 1,809,732	£ 1,553,928	£ 6,018	£ 1,559,946	£ 249,786
	1927	95 (78%)	2,676,401	480,723	3,157,124	2,573,862	9,995	2,583,857	573,267
Group B	1926	131 (64%)	788,145	133,607	921,752	728,210	3,627	731,837	189,915
	1927	158 (76%)	1,010,705	173,201	1,183,906	943,983	1,653	945,636	238,270
Group C	1926	238 (71%)	462,989	62,700	525,689	405,021	862	405,883	119,806
	1927	236 (73%)	472,405	47,393	519,798	418,117	965	419,082	100,716
Total	1926	437 (67%)	£ 2,851,336	£ 405,837	£ 3,257,173	£ 2,687,159	£ 10,507	£ 2,697,666	£ 559,507
	1927	489 (75%)	4,159,511	701,317	4,860,828	3,935,962	12,613	3,948,575	912,253

INCOME AND EXPENDITURE ON MAINTENANCE ACCOUNT.

PERCENTAGE OF HOSPITALS HAVING AN EXCESS OF:—

INCOME OVER EXPENDITURE Shown in Black.

EXPENDITURE OVER INCOME Shown in Red.



Illustrating Tables 13 and 14.

TABLE 14.

HOSPITALS HAVING AN EXCESS OF **EXPENDITURE OVER INCOME**
ON MAINTENANCE ACCOUNT.

Hospitals.	Year.	No. of Hospitals.	Income available for Maintenance.			Expenditure on Maintenance.			Deficit.
			Ordinary.	Extra-ordinary.	Total.	Ordinary.	Extra-ordinary.	Total.	
Group A	1926	50 (42%)	£ 1,357,173	£ 95,378	£ 1,452,551	£ 1,632,563	£ 6,592	£ 1,639,155	£ 186,604
	1927	27 (22%)	615,897	40,578	656,475	709,597	3,164	712,761	56,286
Group B	1926	73 (36%)	418,732	14,387	433,119	498,125	2,636	500,761	67,642
	1927	51 (24%)	291,775	11,256	303,031	323,143	53	323,196	20,165
Group C	1926	96 (29%)	135,516	1,536	137,052	155,172	1,272	156,444	19,392
	1927	88 (27%)	135,554	2,378	137,932	147,373	327	147,700	9,768
Total	1926	219 (33%)	£ 1,911,421	£ 111,301	£ 2,022,722	£ 2,285,860	£ 10,500	£ 2,296,360	£ 273,638
	1927	166 (25%)	1,043,226	54,212	1,097,438	1,180,113	3,544	1,183,657	86,219

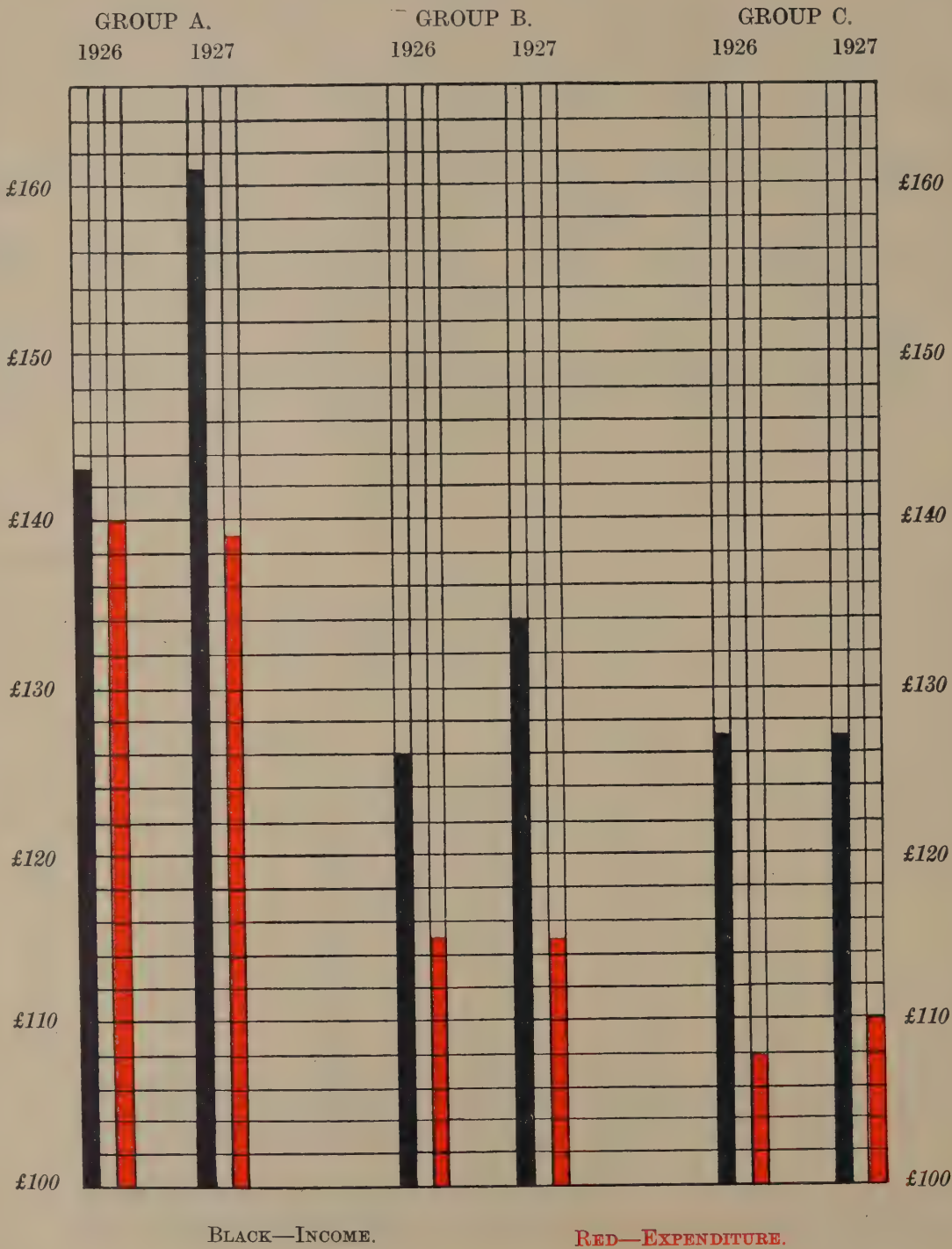
TABLE 15.

INCOME AND EXPENDITURE ON MAINTENANCE ACCOUNT
PER AVAILABLE BED.

Hospitals.	Year.	No. of Hospitals.	No. of available beds.	Per available bed. *		
				Income.	Expenditure.	Surplus.
Group A	1926	118	22,832	£ 143	£ 140	£ 3
	1927	122	23,691	161	139	22
Group B	1926	204	10,736	126	115	11
	1927	209	11,067	134	115	19
Group C	1926	334	5,224	127	108	19
	1927	324	5,161	127	110	17
Total	1926	656	38,792	£ 136	£ 129	£ 7
	1927	655	39,919	149	129	20

* Calculated to the nearest £

INCOME AND EXPENDITURE ON MAINTENANCE ACCOUNT PER AVAILABLE BED.



Illustrating Table 15.

TABLE 16.

INCOME AND EXPENDITURE ON MAINTENANCE ACCOUNT OF GENERAL AND SPECIAL HOSPITALS SHOWN SEPARATELY.

Hospitals.	No. of Hpls.	No. of available beds.	Income available for Maintenance.			Expenditure on Maintenance.			Per available bed.			
			Ordinary.	Extra- ordinary.	Total	Ordinary.	Extra- ordinary.	Total	Income.	Expen- diture.	Deficit.	Surplus.
General Hospitals— Group A Medical School Hospitals .. Hospitals without Medical Schools containing :— 200 or more available beds 150 to 199 available beds 125 to 149 available beds 100 to 124 available beds	14	5,045	£ 783,122	£ 282,807	£ 1,055,929	£ 838,662	£ 502	£ 839,164	£ 209-30	£ 166-33	—	£ 42-97
	14	5,455	802,902	262,807	1,065,709	875,582	502	873,084	195-36	160-05	£ 58-88	35-31
	23	6,005	935,964	100,181	1,036,145	902,915	2,411	905,326	172-55	150-76	—	21-79
	23	6,516	959,737	100,281	1,060,018	935,672	2,590	938,262	162-68	143-99	17-73	18-69
	15	2,439	370,914	19,154	390,068	328,930	4,368	333,298	159-93	136-65	—	23-28
	15	2,482	370,914	19,154	390,068	331,590	4,368	335,958	157-16	135-36	61-86	21-80
	17	2,264	292,958	37,020	329,978	289,879	889	290,768	145-78	128-43	—	17-32
	17	2,293	293,746	37,020	330,766	292,285	889	293,174	144-25	127-86	55-80	16-39
	40	4,472	579,298	35,734	615,032	565,276	1,846	567,122	137-53	126-82	—	10-71
	40	4,527	580,405	35,840	616,245	568,589	1,846	570,435	136-13	126-01	38-19	10-12
Group B	150	7,718	889,029	97,793	986,822	861,561	993	862,554	127-86	111-76	—	16-10
	150	7,772	889,733	97,793	987,526	864,340	993	865,333	127-06	111-34	38-42	15-72
Group C Cottage Hospitals Other than Cottage Hospitals	279	4,303	473,391	36,186	509,577	434,657	983	435,640	118-42	101-24	—	17-18
	13	214	50,164	2,856	53,020	48,218	275	48,493	193-50	176-98	—	16-52
Totals of General Hospitals ..			£ 4,384,840	£ 591,731	£ 4,976,571	£ 4,270,098	£ 12,267	£ 4,282,365	£ 153-03	£ 131-68	—	£ 21-35
			36,152	206	36,358	77,835	179	78,014	32-99	70-79	£ 37-80	—
			4,420,992	591,937	5,012,929	4,347,933	12,446	4,360,379	149-10	129-69	—	19-41
Special Hospitals— Group A	13	2,374	£ 283,470	£ 60,199	£ 349,669	£ 280,089	£ 2,964	£ 283,053	£ 117-29	£ 119-23	—	£ 28-06
	13	2,418	284,594	66,199	350,793	282,741	2,964	285,705	145-08	118-16	£ 34-72	26-92
Group B	59	3,226	410,344	86,664	497,008	399,378	713	400,091	154-06	124-02	—	30-04
	59	3,295	412,747	86,664	499,411	402,786	713	403,499	151-57	122-46	14-56	29-11
Group C	32	584	84,404	10,729	95,133	82,615	34	82,649	162-89	141-52	—	21-37
Totals of Special Hospitals ..	104	6,184	£ 778,218	£ 163,592	£ 941,810	£ 762,082	£ 3,711	£ 765,793	£ 162-30	£ 123-83	—	£ 28-47
	104	6,297	781,745	163,592	945,337	768,142	3,711	771,853	150-12	122-57	£ 22-42	27-55

* The figures marked with an asterisk relate to Recovery or Convalescent adjuncts and all transfers between them and the Parent Institutions have been eliminated. A true understanding of the financial position of any group is best obtained from the combined figures which are shown in heavy type.

TABLE 17.

INCOME AND EXPENDITURE ON MAINTENANCE ACCOUNT OF THE 14 HOSPITALS
ASSOCIATED WITH MEDICAL SCHOOLS IN ENGLAND AND WALES.

Hos- pital.	Year.	Income available for Maintenance.			Expenditure on Maintenance.			Per occupied bed.			
		Ordinary.	Extra- ordinary.	Total.	Ordinary.	Extra- ordinary.	Total.	Income.	Expendi- ture.	Deficit.	Surplus.
1	1926	£ 41,216	£ 2,406	£ 43,622	£ 48,762	—	£ 48,762	£ 159.95	£ 178.80	£ 18.85	—
	1927	49,309	3,042	52,351	48,082	—	48,082	185.21	170.11	—	£ 15.10
2	1926	27,293	1,005	28,298	37,641	£ 5	37,646	141.05	187.65	46.60	—
	1927	33,544	8,309	41,853	38,126	—	38,126	214.46	195.37	—	19.09
3	1926	67,451	4,077	71,528	75,579	16	75,595	219.41	231.87	12.46	—
	1927	68,895	9,114	78,009	77,538	125	77,663	227.43	226.42	—	1.01
4	1926	32,982	2,868	35,850	37,219	283	37,502	185.79	194.35	8.56	—
	1927	36,960	8,872	45,832	38,447	—	38,447	230.48	193.35	—	37.13
5	1926	52,264	6,729	58,993	63,173	5	63,178	144.95	155.21	10.26	—
	1927	59,998	45,616	105,614	57,737	115	57,852	258.86	141.79	—	117.07
6	1926	41,033	4,760	45,793	47,552	5	47,557	166.52	172.93	6.41	—
	1927	44,298	33,730	78,028	46,923	5	46,928	275.72	165.82	—	109.90
7	1926	44,739	9,030	53,769	66,987	152	67,139	168.40	210.27	41.87	—
	1927	81,300	52,765	134,065	62,458	—	62,458	446.58	208.05	—	238.53
8	1926	29,728	7,283	37,011	43,439	—	43,439	153.65	180.33	26.68	—
	1927	29,497	50,617	80,114	43,499	—	43,499	339.54	184.36	—	155.18
9	1926	86,794	11,823	98,617	108,991	12	109,003	181.94	201.11	19.17	—
	1927	84,291	28,428	112,719	103,766	12	103,778	206.82	190.42	—	16.40
10	1926	79,997	10,131	90,128	98,197	—	98,197	191.35	208.49	17.14	—
	1927	81,854	9,975	91,829	98,556	10	98,566	193.73	207.94	14.21	—
11	1926	82,146	4,148	86,294	93,942	11	93,953	155.21	168.98	13.77	—
	1927	89,134	5,830	94,964	91,775	10	91,785	168.55	162.91	—	5.64
12	1926	41,076	2,029	43,105	41,432	—	41,432	230.51	221.56	—	8.95
	1927	43,415	227	43,642	40,483	164	40,647	233.38	217.36	—	16.02
13	1926	25,764	1,020	26,784	26,044	—	26,044	158.49	154.11	—	4.38
	1927	25,050	3,864	28,914	28,450	44	28,494	178.48	175.89	—	2.59
14	1926	55,644	3,874	59,518	66,067	19	66,086	167.85	186.37	18.52	—
	1927	65,577	2,418	67,995	62,822	17	62,839	193.22	178.57	—	14.65
Totals.	1926	£ 708,127	£ 71,183	£ 779,310	£ 855,025	£ 508	£ 855,533	£ 172.64	£ 189.53	£ 16.89	—
	1927	793,122	262,807	1,055,929	838,662	502	839,164	233.09	185.24	—	£ 47.85

NOTE.—Other Tables relating to the above hospitals are Nos. 7, 25 and 31.

TABLE 18.
INCOME AND EXPENDITURE ON MAINTENANCE ACCOUNT OF GENERAL HOSPITALS
WITHOUT MEDICAL SCHOOLS, CONTAINING 200 OR MORE AVAILABLE BEDS.

Hos- pital.	Year.	Income available for Maintenance.			Expenditure on Maintenance.			Per occupied bed			
		Ordinary.	Extra- ordinary.	Total.	Ordinary.	Extra- ordinary.	Total.	Income.	Expendi- ture.	Deficit	Surplus.
15	1926	£ 25,303	£ 90	£ 25,393	£ 28,753	£ 44	£ 28,797	£ 150.44	£ 170.61	£ 20.17	—
	1927	30,894	3,817	34,711	29,561	155	29,716	201.74	172.71	—	£ 29.03
16	1926	34,199	1,356	35,555	35,091	52	35,143	186.20	184.04	—	2.16
	1927	34,557	9,675	44,232	33,433	52	33,485	228.09	172.67	—	55.42
17	1926	33,571	6,656	40,227	38,115	—	38,115	206.29	195.46	—	10.83
	1927	34,222	8,191	42,413	38,611	—	38,611	216.05	196.68	—	19.37
18	1926	21,909	2,956	24,865	23,968	133	24,101	153.81	149.08	—	4.73
	1927	23,503	1,640	25,143	24,897	267	25,164	148.87	149.00	—13	—
19	1926	40,188	1,271	41,459	37,096	42	37,138	161.76	144.90	—	16.86
	1927	62,750	433	63,183	39,151	—	39,151	246.81	152.93	—	93.88
20	1926	45,832	3,266	49,098	45,458	—	45,458	162.04	150.03	—	12.01
	1927	46,422	4,581	51,003	46,239	—	46,239	174.67	158.35	—	16.32
21	1926	22,856	16,323	39,179	26,072	—	26,072	193.96	129.07	—	64.89
	1927	25,172	2,357	27,529	27,312	—	27,312	135.61	134.54	—	1.07
22	1926	41,390	9,316	50,706	37,158	268	37,426	186.65	137.77	—	48.88
	1927	40,543	8,645	49,188	46,883	150	37,033	179.79	135.36	—	44.43
23	1926	47,621	282	47,903	42,890	—	42,890	207.04	185.37	—	21.67
	1927	49,415	2,598	52,013	44,689	—	44,689	223.95	192.42	—	31.53
24	1926	70,705	5,741	76,446	71,344	130	71,474	228.54	213.67	—	14.87
	1927	75,398	6,014	81,412	69,832	172	70,004	235.29	202.32	—	32.97
25	1926	22,145	798	22,943	30,987	7	30,994	113.58	153.44	39.86	—
	1927	29,015	2,370	31,385	29,431	8	29,439	151.62	142.22	—	9.40
26	1926	40,410	22,302	62,712	45,060	—	45,060	285.40	205.07	—	80.33
	1927	40,049	4,141	44,190	47,597	—	47,597	203.02	218.67	15.65	—
27	1926	33,879	1,097	34,976	34,753	—	34,753	189.06	187.85	—	1.21
	1927	33,917	2,121	36,038	37,329	—	37,329	184.81	191.43	6.62	—
28	1926	43,488	1,676	45,164	46,301	—	46,301	169.47	173.74	4.27	—
	1927	46,052	2,048	48,100	47,322	—	47,322	176.51	173.65	—	2.86
29	1926	50,492	4,522	55,014	50,843	—	50,843	201.22	185.97	—	15.25
	1927	55,572	1,748	57,320	53,554	524	54,078	195.23	184.19	—	11.04
30	1926	40,719	10	40,729	26,655	78	26,733	215.50	144.44	—	74.06
	1927	39,043	1,588	40,631	25,079	201	25,280	212.73	132.36	—	80.37
31	1926	41,100	210	41,310	33,899	201	34,100	227.82	188.05	—	39.77
	1927	37,556	1,920	39,476	35,333	291	35,624	207.87	187.58	—	20.29
32	1926	42,560	10,650	53,210	51,466	—	51,466	192.09	185.80	—	6.29
	1927	50,327	5,258	55,585	52,852	—	52,852	202.13	192.19	—	9.94
33	1926	29,014	16,033	45,047	40,543	50	40,593	162.07	146.04	—	16.03
	1927	38,557	2,109	40,666	39,254	—	39,254	142.97	138.01	—	4.96
34	1926	39,540	2,284	41,824	53,554	137	53,691	160.26	205.74	45.48	—
	1927	47,369	2,124	49,493	52,994	—	52,994	180.70	193.48	12.78	—
35	1926	33,742	633	34,375	33,097	373	33,470	180.27	175.52	—	4.75
	1927	35,804	15,287	51,091	32,828	508	33,336	279.60	182.43	—	97.17
36	1926	33,812	552	34,364	32,530	—	32,530	188.56	178.50	—	10.06
	1927	33,521	4,285	37,806	33,097	83	33,180	193.80	170.08	—	23.72
37	1926	25,896	162	26,058	25,333	330	25,663	156.69	154.32	—	2.37
	1927	26,306	7,231	33,537	25,637	—	25,637	196.58	150.27	—	46.31
Totals.	1926	£ 860,371	£ 108,186	£ 968,557	£ 890,966	£ 1,845	£ 892,811	£ 186.72	£ 172.11	—	£ 14.61
	1927	935,964	100,181	1,036,145	902,915	2,411	905,326	196.15	171.38	—	24.77

NOTE,—Other Tables relating to the above hospitals are Nos. 8, 26, and 32.

TABLE 19.

INCOME AND EXPENDITURE ON MAINTENANCE ACCOUNT OF GENERAL HOSPITALS
WITHOUT MEDICAL SCHOOLS, CONTAINING 150 TO 199 AVAILABLE BEDS.

Hos- pital.	Year.	Income available for Maintenance.			Expenditure on Maintenance.			Per occupied bed.			
		Ordinary.	Extra- ordinary.	Total.	Ordinary.	Extra- ordinary.	Total.	Income.	Expendi- ture.	Deficit.	Surplus.
38	1926	£ 17,677	£ 400	£ 18,077	£ 14,764	—	£ 14,764	£ 187-23	£ 152-92	—	£ 34-31
	1927	24,923	3,880	28,803	16,398	—	16,398	281-00	159-98	—	121-02
39	1926	32,073	628	32,701	24,148	£ 258	24,406	193-19	144-18	—	49-01
	1927	31,026	3,649	34,675	24,250	214	24,464	200-35	141-35	—	59-00
40	1926	27,588	1,041	28,629	25,706	2,526	28,232	212-07	209-13	—	2-94
	1927	31,620	1,379	32,999	23,521	2,308	25,829	239-12	187-17	—	51-95
41	1926	20,752	1,044	21,796	24,561	335	24,896	122-21	139-59	£ 17-38	—
	1927	27,559	328	27,887	24,783	32	24,815	154-09	137-11	—	16-98
42	1926	28,979	2,381	31,360	24,165	402	24,567	223-52	175-10	—	48-42
	1927	28,875	1,010	29,885	24,488	502	24,990	210-22	175-79	—	34-43
43	1926	11,575	1,525	13,100	12,190	—	12,190	118-02	109-82	—	8-20
	1927	14,862	100	14,962	12,515	—	12,515	132-41	110-75	—	21-66
44	1926	21,117	7,354	28,471	21,933	—	21,933	168-11	129-51	—	38-60
	1927	20,835	584	21,419	22,183	—	22,183	129-42	134-04	4-62	—
45	1926	24,256	653	24,909	24,827	—	24,827	148-13	147-64	—	-49
	1927	25,182	500	25,682	24,386	—	24,386	153-70	145-94	—	7-76
46	1926	23,179	211	23,390	20,102	407	20,617	190-94	168-30	—	22-64
	1927	22,887	3,131	26,018	20,476	144	20,890	211-36	169-70	—	41-66
47	1926	22,564	746	23,310	21,925	3	21,928	152-92	143-86	—	9-06
	1927	31,518	400	31,918	21,879	3	21,882	204-54	140-22	—	64-32
48	1926	23,604	1,590	25,194	24,076	1,191	25,267	208-21	208-82	-61	—
	1927	22,024	507	22,531	22,783	1,124	23,907	169-41	179-75	10-34	—
49	1926	22,371	1,365	23,736	23,113	—	23,113	145-62	141-80	—	3-82
	1927	23,086	500	23,586	23,354	—	23,354	143-47	142-05	—	1-42
50	1926	19,977	4,820	24,797	17,670	—	17,670	215-68	153-69	—	61-99
	1927	20,897	679	21,576	18,352	—	18,352	167-27	142-27	—	25-00
51	1926	22,181	5,219	27,400	23,704	52	23,756	230-25	199-63	—	30-62
	1927	23,764	1,838	25,602	25,956	41	25,997	213-35	216-64	3-29	—
52	1926	See Table 20.									
	1927	21,856	669	22,525	23,336	—	23,336	175-98	182-31	6-33	—
Totals.	1926	£ 317,893	£ 28,977	£ 346,870	£ 302,992	£ 5,174	£ 308,166	£ 176-89	£ 157-16	—	£ 19-73
	1927	370,914	19,154	390,068	328,930	4,368	333,298	182-63	156-05	—	26-58

NOTE.—Other Tables relating to the above hospitals are Nos. 9, 27 and 33.

TABLE 20.

INCOME AND EXPENDITURE ON MAINTENANCE ACCOUNT OF GENERAL HOSPITALS
WITHOUT MEDICAL SCHOOLS, CONTAINING FROM 125 TO 149 AVAILABLE BEDS.

Hos- pital.	Year.	Income available for Maintenance.			Expenditure on Maintenance.			Per occupied bed.			
		Ordinary.	Extra- ordinary.	Total.	Ordinary.	Extra- ordinary.	Total.	Income.	Expendi- ture.	Deficit.	Surplus.
52	1926 1927	£ 21,825 See Table	£ 232 19.	£ 22,057	£ 21,162	—	£ 21,162	£ 185-35	£ 177-83	—	£ 7-52
53	1926 1927	11,549 13,726	— 70	11,549 13,796	10,720 12,310	£ 222 64	10,942 12,374	119-68 126-11	113-39 113-11	— —	6-29 13-00
54	1926 1927	17,272 17,743	814 2,641	18,086 20,384	19,490 19,197	— —	19,490 19,197	145-39 158-83	156-67 149-58	£ 11-28 —	— 9-25
55	1926 1927	14,433 14,949	1,210 11,275	15,643 26,224	16,243 16,490	— —	16,243 16,490	145-11 233-72	150-68 146-97	5-57 —	— 86-75
56	1926 1927	20,440 22,140	954 591	21,394 22,731	19,723 19,193	35 35	19,758 19,228	187-01 184-95	172-71 156-45	— —	14-30 28-50
57	1926 1927	15,403 18,339	1,525 313	16,928 18,652	14,808 15,142	— —	14,808 15,142	133-16 142-69	116-48 115-83	— —	16-68 26-86
58	1926 1927	26,062 29,876	417 3,984	26,479 33,860	22,766 23,342	— —	22,766 23,342	219-85 261-47	189-02 180-25	— —	30-83 81-22
59	1926 1927	17,469 18,299	310 349	17,779 18,648	20,300 20,629	— —	20,300 20,629	146-09 158-71	166-80 175-56	20-71 16-85	— —
60	1926 1927	12,223 15,509	— —	12,223 15,509	14,070 17,076	377 309	14,447 17,385	119-60 138-48	141-36 155-24	21-76 16-76	— —
61	1926 1927	14,399 13,472	480 2,595	14,879 16,067	17,173 17,502	24 —	17,179 17,502	128-52 143-38	148-54 156-18	20-02 12-80	— —
62	1926 1927	18,715 20,546	6,653 5,582	25,368 26,128	21,746 21,098	253 281	21,999 21,379	196-96 215-58	170-80 176-39	— —	26-16 39-19
63	1926 1927	18,664 21,105	3,188 280	21,852 21,385	18,770 18,905	95 87	18,865 18,992	204-22 189-25	176-31 168-07	— —	27-91 21-18
64	1926 1927	24,965 25,328	6,627 3,329	31,592 28,657	19,749 23,941	1 89	19,750 24,030	355-93 284-24	222-51 238-34	— —	133-42 45-90
65	1926 1927	12,558 12,589	2,379 624	14,937 13,213	13,843 14,905	— —	13,843 14,905	176-77 141-92	163-82 160-10	— 18-18	12-95 —
66	1927	13,469	1,000	14,469	12,273	—	12,273	158-98	134-85	—	24-13
67	1927	16,088	4,287	20,375	17,492	—	17,492	172-66	148-24	—	24-42
68	1927	10,372	100	10,472	8,211	22	8,233	121-40	95-44	—	25-96
69	1927	9,408	—	9,408	12,173	2	12,175	104-19	134-83	30-64	—
Totals.	1926 1927	£ 245,977 £ 292,958	£ 24,789 37,020	£ 270,766 329,978	£ 250,563 289,879	£ 1,007 889	£ 251,570 290,768	£ 173-75 174-75	£ 161-43 153-98	— —	£ 12-32 20-77

NOTES.—Other Tables relating to the above hospitals are Nos. 10, 28 and 34.

Where no figures are given for 1926, the hospital had less than 125 available beds in that year.

TABLE 21.

INCOME AND EXPENDITURE ON MAINTENANCE ACCOUNT OF CERTAIN GROUPS
OF SPECIAL HOSPITALS.

Hospitals.	Year.	Income available for Maintenance.			Expenditure on Maintenance.			Per occupied bed.		
		Ordinary.	Extra-ordinary.	Total	Ordinary.	Extra-ordinary.	Total	Income.	Expenditure.	Surplus.
Children's	1926	£ 163,016	£ 19,956	£ 182,972	£ 177,524	£ 618	£ 178,142	£ 131.99	£ 128.50	£ 3.49
	1927	166,129	48,187	214,316	170,717	870	171,587	165.33	132.37	32.96
Ear, Nose and Throat	1926	21,701	7,273	28,974	23,517	—	23,517	245.04	198.89	46.15
	1927	20,608	3,698	24,306	21,035	—	21,035	244.09	211.24	32.85
Eye	1926	98,688	30,279	128,967	94,825	97	94,922	245.80	180.91	64.89
	1927	91,345	28,084	119,429	79,720	31	79,751	251.42	167.89	83.53
Women's	1926	64,799	11,600	76,399	63,429	2,946	66,375	209.66	182.15	27.51
	1927	66,967	35,732	102,699	66,832	203	67,035	276.07	180.20	95.87

NOTE.—Other Tables relating to the above hospitals are Nos. 11, 29 and 35.

SECTION 3.

ANALYSIS OF INCOME ON MAINTENANCE ACCOUNT OF THE VOLUNTARY HOSPITALS IN ENGLAND AND WALES.

All the Tables in this section have been extended and now give upon an available bed basis the figures of all sources of support for five years, with the exception of those of Extraordinary income, the details of which have only been ascertained for the years 1926 and 1927. In examining, therefore, the last column in each Table, it must be kept in mind that comparisons can only be made between :—

- (1) The years 1923, 1924 and 1925 and
- (2) The years 1926 and 1927.

It should also be borne in mind that the new edition of the Revised Uniform System of Hospital Accounts, which is the basis of the statistics in this Report, introduced several changes, which have some effect upon the figures for the last two years. The principal ones affecting income being :—

- (1) That donations towards extinction of debts on Maintenance Account are now brought in under "Donations" instead of under "Extraordinary Income" as formerly.
- (2) That interest on sums given for building purposes are now added to the capital sum instead of being brought into maintenance account under the heading "Interest."

Table 22. The following is a summary of the increases or decreases in the income on maintenance account per available bed during the year 1927.

Source of Income.	Group A.		Group B.		Group C.	
	Increases.	Decreases.	Increases.	Decreases.	Increases.	Decreases.
Subscriptions	£ .05		£ .42		£ .04	
Donations	3.50			£ .19	.35	
Workmen's Contributions, etc.	5.51		2.63		1.16	
Congregational Collections		£ .22		.11		£ .18
Patients' Contributions ... ..	.60		1.77		.62	
Public Services ... ..	.77		.17		.58	
Interest on Investments ... ..		.72	.06		.54	
Other Receipts ... ..		.07	.50		.07	
Extraordinary Income	8.65		2.89			2.66
Nett increase from all sources	£ 18.08		£ 8.16		£ .58	

It is seen at a glance that Donations, Workmen's Contributions and Extraordinary Income are responsible for by far the larger portion of the improvements in the Maintenance Income for the year 1927. There are those who take the view that contributory schemes (or some of them at least) differ fundamentally from an ordinary donation or subscription to a hospital. Without entering into arguments of a controversial character all will agree that inasmuch as they are the result of voluntary effort they differ, also fundamentally, from a tax levied by the State.

1926 was a year of great depression and the amount of Workmen's Contributions fell, though by no means to the extent that might have been expected. It was then anticipated that, so vital to their well-being were the hospitals, the workpeople in the country would make good any loss as soon as industry should improve. 1927 has justified this anticipation in that the workpeople have forestalled, as

it were, the improvement in trade and contributed an amount per bed which is the largest yet recorded. Patients' Contributions are slowly increasing. To what extent this is due to "Paying" wards rather than to payments made by ordinary ward patients, it is, on the information available at present, impossible to say.

There has been a slight drop in the Interest from Investments per available bed in the Group A hospitals. This fluctuation is caused to some slight extent by sales of capital, but the increase in the number of beds and the promotion of four hospitals from Group B to Group A are factors which have also caused some part of this small movement.

Table 23. The steady increase in the invested capital of the voluntary hospitals is remarkable. It grows at the rate of approximately £380,000 a year. No one has ever ventured to suggest the extent to which the voluntary hospital should amass capital. It is not to be supposed that any Committee would refuse an endowment that would relieve them of the necessity of raising money year by year. At the same time a fully endowed institution may have a tendency to limit its activities to the extent of its income. The 40,000 beds in the Provincial voluntary hospitals derive income from invested capital to the extent of no more than 13 per cent. They cannot therefore be said to have reached the point at which any exception can be taken to their financial policy. In other words they are not allowing the present to suffer for the sake of posterity.

Table 24. The increase in the amount received by the Group A hospitals for Infant and Maternity work is due largely to the inclusion of a hospital deriving most of its income from public authorities. In deciding whether to include an institution in the list of voluntary hospitals or not, it is advisable to pay regard rather to the form of management than to the actual sources of support. A hospital may be rightly classified among the voluntary institutions and yet derive more than 50 per cent. of its income from Public Services.

Table 25 gives the figures of the medical school hospitals. Subscriptions have rather more than held their own. Indeed it is a little remarkable that during the last five years they have shown a steady, if slow, advance. A good list of annual subscribers is what every hospital desires. A large medical school hospital can count on rather more than ten per cent. of its income from this source.

Donations in 1927 were considerably higher than in 1926 mainly owing to large gifts to four of the fourteen hospitals. The periodicity of large gifts and large legacies in the financial histories of hospitals has been frequently referred to. Ten out of the fourteen hospitals show under this heading at least one bumper year out of the five recorded in the tables. The period of the bumper year is probably rather longer than five years and it is tolerably certain that if the tables were examined over the last ten years all the hospitals would be found to have one outstanding amount at least to their credit. The total of voluntary gifts reaches £105·01 per available bed per annum, or £16·26 more than in 1926.

Patients' Contributions grow steadily, if slowly, at an average rate of rather more than 10/- per bed per annum. The large medical school hospitals have difficulty in finding accommodation for their accustomed patients and the provision of wards or blocks for paying patients is for many of them a problem yet to be solved. The list of amounts raised from this source reveals differences in practice between hospitals with regard to contributions from the ordinary patient. It does not afford any indication of the amount of revenue to be expected from beds for paying patients. It will be noticed that where the figures of Patients' Contributions are high those under the heading of Workmen's Contributions are low, and vice versa. The two columns should be read in conjunction.

There has been a drop of over £1 per available bed per annum in the interest derived from investments. It will be remembered that the year 1926 was financially not a good one, particularly in this group of hospitals. It is true that during the course of 1927 much leeway was made up but the deficits of former years have had to be met and in a number of instances there has been a sale of investments, made probably during the earlier months of the year.

Table 26 gives the figures of hospitals with more than 200 beds where there are no medical schools. These hospitals raise rather more per bed from voluntary sources than the medical school group. The average, £109 per available bed, as against £105, represents the difference very fairly. The main reason is that they have developed their contributory schemes rather more fully than the medical school group. Fourteen out of the twenty-three hospitals shown raised £50 per available bed, or upwards; in the medical school group only six out of the fourteen reached this figure.

This group supplies a striking example of the relationship between contributory schemes and patients' payments. The point is best illustrated by tabulating the figures :—

Contributory Schemes, etc. Amount per Available Bed.	Patients' Payments. Amount per Available Bed.
£ 111·96	£ 6·54
108·37	—
106·08	11·50
87·60	17·31
76·99	11·02
76·80	2·63
74·04	11·00
71·65	7·38
71·38	5·72
70·80	2·18
65·39	3·89
53·53	19·26
51·47	9·41
50·91	5·33
45·93	14·65
43·26	14·40
36·52	18·56
34·11	25·12
23·16	37·79
17·05	29·20
14·65	25·47
14·50	32·71
1·14	29·31

Support may be derived either from potential patients by way of Contributory Schemes, or from actual patients on or after admission by way of donations or scales of payments. The figures show that these two sources of support cannot be developed to their fullest extent concurrently, and that if one or the other is to be selected the contributory scheme is capable of producing the larger amount of money.

It is necessary to draw a distinction between patients' payments and payments derived from "Paying blocks" or "Paying wards." In other countries money derived from paying patients pure and simple provides a considerable portion of the income of a hospital. To what extent paying blocks can be developed in the British Voluntary System and how far they can be allowed to contribute to the general funds of the institution beyond their actual cost is a problem still to be solved.

Table 27 gives the hospitals of 150 to 199 beds.

Table 28 gives the figures of 17 hospitals with bed accommodation of 125 to 149. The figures of these hospitals are introduced for the first time this year and individual institutions will be able to identify themselves and make comparisons showing where they differ from the majority.

Table 29 gives similar figures for Special hospitals. Here out-patients play so considerable a part that the bed divisor must be used with even more than usual caution.

TABLE 22.

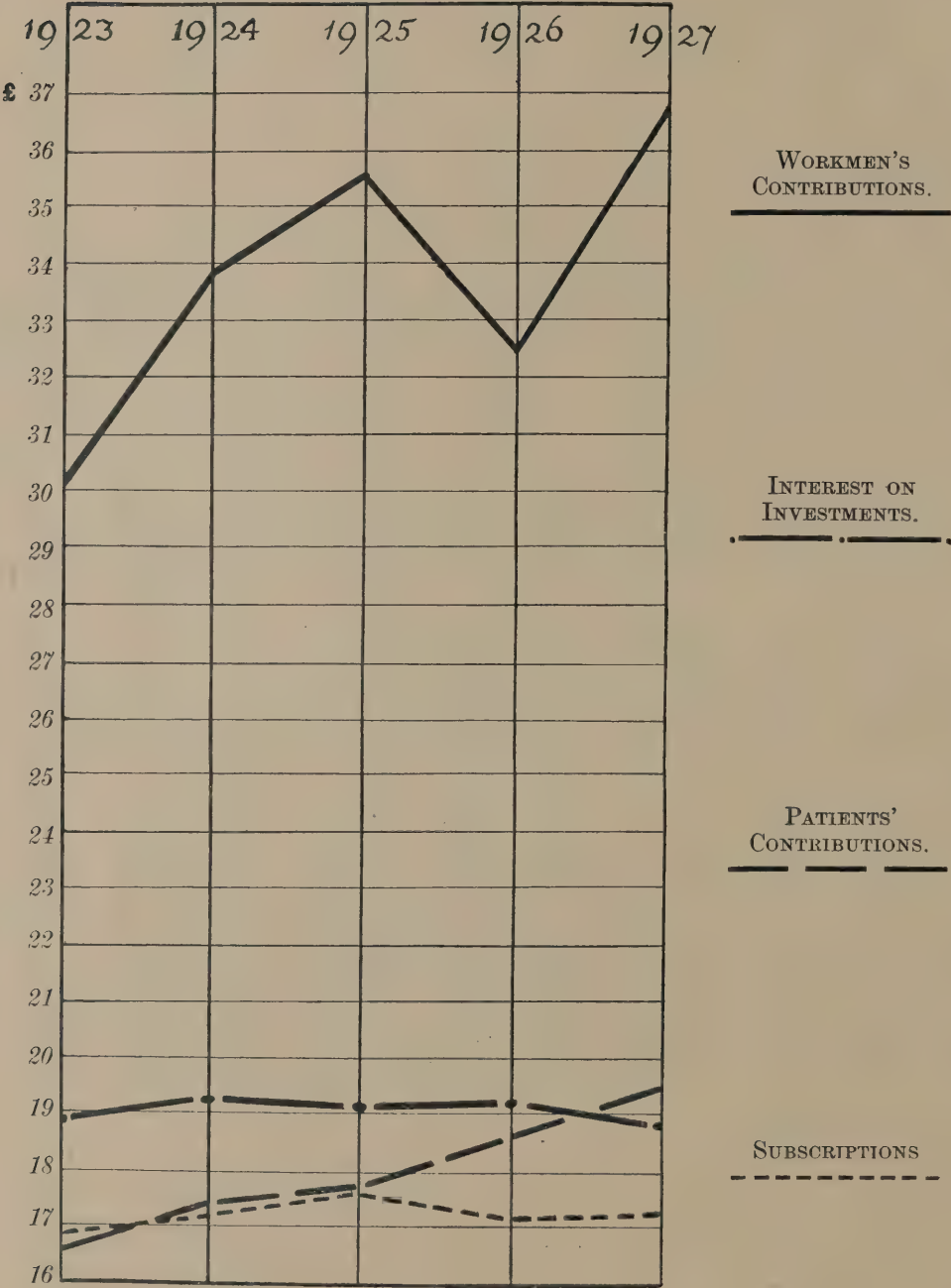
ANALYSIS OF INCOME ON MAINTENANCE ACCOUNT—

Hospitals.	Year.	No. of Hospitals.	No. of available beds.	Voluntary Gifts.								
				Subscriptions.		Donations (including Entertainments, etc.)		Workmen's Contributions, Hospital Saturday Funds, and Contributory Schemes.		Congregational Collections.		Total of Voluntary Gifts per available bed.
				Total.	Per available bed.	Total.	Per available bed.	Total.	Per available bed.	Total.	Per available bed.	
Group A	1923	115	22,071	£ 391,639	£ 17.74	£ 560,381	£ 25.39	£ 784,983	£ 35.56	£ 106,741	£ 4.83	£ 83.52
	1924	114	21,624	406,119	18.79	379,448	17.55	874,714	40.45	110,364	5.10	81.89
	1925	116	22,281	430,356	19.31	467,329	20.97	942,790	42.31	108,662	4.88	87.47
	1926	118	22,832	425,166	18.62	434,765	19.04	902,898	39.55	109,941	4.82	82.03
	1927	122	23,691	442,545	18.68	534,017	22.54	1,067,498	45.06	108,978	4.60	90.88
Group B	1923	184	9,206	137,282	14.90	245,103	26.62	235,581	25.58	37,032	4.02	71.12
	1924	197	9,958	141,716	14.23	204,517	20.54	287,393	28.86	35,374	3.55	67.18
	1925	198	10,201	143,291	14.05	232,442	22.79	304,317	29.83	36,638	3.59	70.26
	1926	204	10,736	148,879	13.87	230,252	21.45	269,574	25.11	35,904	3.34	63.77
	1927	209	11,067	158,151	14.29	235,328	21.26	306,990	27.74	35,719	3.23	66.52
Group C	1923	325	4,801	82,209	17.12	124,624	25.93	72,058	15.00	19,598	4.08	62.13
	1924	351	5,249	90,368	17.22	135,288	25.77	87,046	16.58	20,763	3.96	63.53
	1925	340	5,213	93,263	17.89	133,474	25.60	93,893	18.01	20,205	3.88	65.38
	1926	334	5,224	91,434	17.50	128,543	24.61	91,548	17.52	19,461	3.73	63.36
	1927	324	5,161	90,515	17.54	128,826	24.96	96,420	18.68	18,335	3.55	64.73
Total.	1923	624	36,078	£ 611,130	£ 16.93	£ 930,108	£ 25.78	£ 1,092,622	£ 30.28	£ 163,371	£ 4.52	£ 77.51
	1924	662	36,831	638,203	17.33	719,253	19.53	1,249,153	33.91	166,501	4.52	75.29
	1925	654	37,695	666,910	17.69	833,245	22.10	1,341,000	35.58	165,505	4.39	79.76
	1926	656	38,792	665,479	17.16	793,560	20.46	1,264,020	32.58	165,306	4.26	74.46
	1927	655	39,919	691,211	17.32	898,171	22.50	1,470,908	36.85	163,032	4.08	80.75

HOSPITALS GROUPED ACCORDING TO THEIR SIZE.

Receipts for Services Rendered.					Investments.		Other Receipts.		Extraordinary Income.		Total Income available for Maintenance per available bed.
Patients' Contributions.		Public Services.		Total Services rendered per available bed.	Interest from Investments.						
Total.	Per available bed.	Total.	Per available bed.		Total.	Per available bed.	Total.	Per available bed.	Total.	Per available bed.	
£ 291,617	£ 13-21	£ 400,954	£ 18-16	£ 31-37	£ 441,887	£ 20-02	£ 29,918	£ 1-36			£ 136-27
296,146	13-70	289,718	13-40	27-10	453,866	20-99	24,242	1-12			131-10
304,833	13-68	271,164	12-17	25-85	461,979	20-73	36,955	1-66			135-71
307,806	13-48	273,951	12-00	25-48	476,226	20-86	26,622	1-17	£ 304,908	£ 13-35	142-89
333,651	14-08	302,537	12-77	26-85	477,209	20-14	25,863	1-10	521,301	22-00	160-97
178,514	19-39	80,964	8-79	28-18	162,694	17-67	7,830	-87			117-84
197,655	19-85	78,689	7-90	27-75	168,336	16-90	16,524	1-66			113-49
208,314	20-42	70,316	6-89	27-31	170,012	16-67	14,815	1-45			115-69
251,545	23-43	74,600	6-95	30-38	180,249	16-79	15,874	1-48	147,994	13-78	126-20
278,911	25-20	78,817	7-12	32-32	186,744	16-87	21,820	1-98	184,457	16-67	134-36
131,806	27-41	12,345	2-57	29-98	79,572	16-57	5,437	1-13			109-81
150,413	28-66	10,273	1-96	30-62	89,051	16-97	3,316	-63			111-75
158,851	30-47	12,313	2-36	32-83	90,113	17-29	4,467	-86			116-36
164,198	31-43	11,303	2-16	33-59	88,349	16-91	3,669	-70	64,236	12-30	126-86
165,407	32-05	14,128	2-74	34-79	90,083	17-45	4,245	-83	49,771	9-64	127-44
£ 601,937	£ 16-67	£ 494,263	£ 13-69	£ 30-36	£ 684,153	£ 18-96	£ 43,185	£ 1-20			£ 128-03
644,214	17-49	378,680	10-28	27-77	711,253	19-31	44,082	1-20			132-57
671,998	17-83	353,793	9-39	27-22	722,104	19-16	56,237	1-49			127-63
723,549	18-65	359,854	9-28	27-93	744,824	19-20	46,165	1-19	£ 517,138	£ 13-33	136-11
777,969	19-49	395,482	9-91	29-40	754,036	18-89	51,928	1-30	755,529	18-93	149-27

SOME OF THE SOURCES OF INCOME PER AVAILABLE BED
OF THE TOTAL NUMBER OF HOSPITALS REVIEWED.



Illustrating Table 22.

TABLE 23.
INVESTED FUNDS.

Hospitals.	Year.	No. of Hospitals.	No. of available beds.	Invested Funds.	
				Total.	Per available bed.
Group A ..	1923	115	22,071	£ 9,121,016	£ 413
	1924	114	21,624	9,321,619	431
	1925	116	22,281	9,715,501	436
	1926	118	22,832	9,864,825	432
	1927	122	23,691	9,865,235	416
Group B ..	1923	184	9,206	3,605,286	392
	1924	197	9,958	3,741,395	376
	1925	198	10,201	3,724,514	365
	1926	204	10,736	3,849,898	359
	1927	209	11,067	4,130,956	373
Group C ..	1923	325	4,801	1,731,972	361
	1924	351	5,249	1,966,744	375
	1925	340	5,213	1,913,122	367
	1926	334	5,224	1,960,247	375
	1927	324	5,161	1,989,468	385
Total ..	1923	624	36,078	£ 14,458,274	£ 401
	1924	662	36,831	15,029,758	408
	1925	654	37,695	15,353,137	407
	1926	656	38,792	15,674,970	404
	1927	655	39,919	15,985,659	400

TABLE 24.
ANALYSIS OF THE SOURCES OF INCOME FROM PUBLIC SERVICES.

Hospitals.	Year.	War Office or Admiralty.	Ministry of Pensions.	Infant Welfare and Maternity Work.	Venereal Diseases.	Tuber- culosis cases.	Education Authorities.	National Health Insurance Act.	Details not given.
Group A ..	1923	£ 953	£ 64,109	£ 8,828	£ 91,380	£ 55,338	£ 17,676	£ 85,874	£ 76,796
	1924	1,207	31,880	11,086	89,158	28,868	8,519	84,202	34,798
	1925	1,171	19,314	10,389	87,906	25,847	9,935	82,230	34,372
	1926	1,260	14,835	10,883	87,818	23,847	8,716	88,614	37,978
	1927	1,285	9,429	24,219	87,019	26,179	13,968	99,064	41,374
Group B ..	1923	86	11,010	20,599	11,641	11,461	3,231	10,384	12,552
	1924	229	11,685	16,915	8,769	5,829	5,099	12,498	17,665
	1925	62	5,982	19,053	5,783	5,467	4,921	12,835	16,213
	1926	62	2,895	21,583	5,196	7,678	4,425	15,057	17,804
	1927	62	1,956	21,283	5,042	5,744	6,200	17,727	20,803
Group C ..	1923	10	1,367	2,761	567	2,220	1,524	1,836	2,060
	1924	2	760	2,375	586	25	1,662	2,185	2,678
	1925	6	465	5,273	624	303	1,453	1,972	2,217
	1926	14	267	2,949	705	484	1,977	3,050	1,857
	1927	13	326	3,753	671	710	2,762	3,918	1,975
Total ..	1923	£ 1,049	£ 76,486	£ 32,188	£ 103,588	£ 69,019	£ 22,431	£ 98,094	£ 91,408
	1924	1,438	44,325	30,376	98,513	34,722	15,280	98,885	55,141
	1925	1,239	25,761	34,715	94,313	31,617	16,309	97,037	52,802
	1926	1,336	17,997	35,415	93,719	31,909	15,118	106,721	57,639
	1927	1,360	11,711	49,255	92,732	32,633	22,930	120,709	64,152

TABLE 25.

ANALYSIS OF INCOME ON MAINTENANCE ACCOUNT
MEDICAL SCHOOLS IN

Hospitals.	Year.	No. of available beds.	Voluntary Gifts.								
			Subscriptions.		Donations (including Entertainments, etc.)		Workmen's Contribu- tions, Hospital Satur- day Funds, and Con- tributory Schemes.		Congregational Collections.		Total of Voluntary Gifts per available bed.
			Total.	Per available bed.	Total.	Per available bed.	Total.	Per available bed.	Total.	Per available bed.	
1	1923	324	£ 3,656	£ 11.28	£ 2,332	£ 7.19	£ 3,720	£ 11.48	£ 141	£ .44	£ 30.39
	1924	324	3,699	11.42	2,738	8.45	4,280	13.21	122	.38	33.46
	1925	328	3,775	11.51	2,974	9.07	4,595	14.01	193	.59	35.18
	1926	337	3,834	11.38	3,635	10.79	4,763	14.13	153	.45	36.75
	1927	337	4,634	13.75	9,886	29.33	3,733	11.08	124	.37	54.53
2	1923	220	3,053	13.88	2,218	10.08	3,006	13.66	187	.85	38.47
	1924	220	2,998	13.63	2,454	11.15	2,974	13.52	154	.70	39.00
	1925	221	2,840	12.86	4,034	18.25	2,986	13.51	176	.80	45.42
	1926	221	2,918	13.20	2,708	12.25	2,853	12.91	87	.39	38.75
	1927	221	2,947	13.33	9,501	42.99	3,163	14.31	127	.57	71.20
3	1923	370	9,791	26.46	6,831	18.46	16,450	44.46	2,309	6.24	95.62
	1924	369	9,908	26.85	6,911	18.73	17,328	46.96	2,159	5.85	98.39
	1925	371	10,048	27.08	7,067	19.05	18,589	50.11	2,402	6.47	102.71
	1926	369	9,829	26.64	12,527	33.95	19,942	54.04	2,154	5.84	120.47
	1927	400	11,227	28.07	13,860	34.65	19,502	48.75	2,288	5.72	117.19
4	1923	224	4,797	21.42	3,440	15.36	8,153	36.40	2,194	9.79	82.97
	1924	224	4,869	21.74	3,286	14.67	9,057	40.43	1,913	8.54	85.38
	1925	224	5,792	25.86	4,035	18.01	9,258	41.33	2,085	9.31	94.51
	1926	224	5,471	24.42	6,355	28.37	10,412	46.48	1,903	8.50	107.77
	1927	224	5,709	25.49	11,536	51.50	10,452	46.66	1,946	8.69	132.34
5	1923	363	2,497	6.88	9,584	26.40	31,565	86.96	1,680	4.63	124.87
	1924	363	2,433	6.70	2,060	5.67	33,190	91.43	1,591	4.38	108.18
	1925	476	2,441	5.13	3,491	7.33	34,301	72.06	1,523	3.20	87.72
	1926	443	2,662	6.01	4,180	9.44	32,553	73.48	1,624	3.67	92.60
	1927	446	2,267	5.08	2,907	6.52	41,022	91.98	1,556	3.49	107.07
6	1923	316	1,700	5.38	6,792	21.49	21,441	67.85	1,174	3.72	98.44
	1924	316	1,560	4.94	2,439	7.72	25,106	79.45	1,131	3.58	95.60
	1925	316	1,486	4.70	3,775	11.95	31,687	100.28	1,079	3.41	120.34
	1926	316	1,543	4.88	3,830	12.12	26,180	82.85	1,157	3.66	103.51
	1927	320	1,475	4.61	2,976	9.30	30,312	94.72	1,109	3.46	112.09
7	1923	350	12,890	36.83	2,441	6.97	4,772	13.63	4,102	11.72	69.15
	1924	343	13,240	38.60	1,970	5.74	4,590	13.38	2,833	8.26	65.98
	1925	350	13,564	38.75	2,488	7.11	4,618	13.19	3,135	8.96	68.01
	1926	370	13,312	35.98	2,849	7.70	4,479	12.11	2,987	8.07	63.86
	1927	354	13,721	38.76	37,518	105.98	4,726	13.35	2,422	6.84	164.93

OF THE 14 HOSPITALS * ASSOCIATED WITH
ENGLAND AND WALES.

Receipts for Services Rendered.					Investments.		Other Receipts.		Extraordinary Income.		Total Income available for Maintenance per available bed.
Patients' Contributions.		Public Services.		Total Services rendered	Interest from Investments.						
Total.	Per available bed.	Total.	Per available bed.	per available bed.	Total.	Per available bed.	Total.	Per available bed.	Total.	Per available bed.	
£ 11,661	£ 35-99	£8,236	£ 25-42	£ 61-41	£ 7,794	£ 24-06	£ 90	£ -28			£ 116-14
12,465	38-47	7,032	21-70	60-17	7,735	23-87	7	-02			117-52
12,675	38-64	6,338	19-32	57-96	8,037	24-50	46	-14			117-78
14,695	43-61	5,565	16-51	60-12	8,472	25-14	99	-29	£ 2,406	£ 7-14	129-44
16,689	49-52	5,495	16-30	65-82	8,479	25-16	269	-80	3,042	9-03	155-34
7,035	31-98	4,907	22-30	54-28	3,687	16-76	375	1-70			111-21
8,152	37-05	5,116	23-25	60-30	3,854	17-52	339	1-54			118-36
8,209	37-14	3,743	16-94	54-08	3,895	17-62	432	1-95			119-07
8,718	39-45	5,178	23-43	62-88	3,991	18-06	840	3-80	1,005	4-55	128-04
8,608	38-95	4,491	20-32	59-27	3,973	17-98	734	3-32	8,309	37-60	189-37
1,716	4-64	8,070	21-81	26-45	12,058	32-59	1,039	2-81			157-47
1,802	4-88	7,537	20-43	25-31	12,706	34-43	1,023	2-77			160-90
2,329	6-28	6,712	18-09	24-37	12,664	34-13	633	1-71			162-92
2,801	7-59	6,925	18-77	26-36	12,751	34-56	522	1-41	4,077	11-05	193-85
3,072	7-68	6,939	17-35	25-03	11,895	29-74	112	-28	9,114	22-78	195-02
2,348	10-48	2,721	12-15	22-63	4,572	20-41	434	1-94			127-95
2,638	11-78	2,468	11-02	22-80	4,418	19-72	470	2-10			130-00
2,429	10-84	2,049	9-15	19-99	4,426	19-76	583	2-60			136-86
2,493	11-13	1,766	7-88	19-01	4,328	19-32	254	1-13	2,868	12-80	160-03
2,290	10-22	1,443	6-44	16-66	3,434	15-33	150	-67	8,872	39-61	204-61
1,870	5-15	3,448	9-50	14-65	4,798	13-22	778	2-14			154-88
1,399	3-85	3,119	8-59	12-44	4,888	13-47	398	1-10			135-19
2,091	4-39	3,075	6-46	10-85	4,559	9-58	467	-98			109-13
2,703	6-10	2,927	6-61	12-71	5,615	12-67	—	—	6,729	15-19	133-17
2,469	5-53	3,917	8-78	14-31	5,596	12-55	264	-59	45,616	102-28	236-80
1 855	5-87	2,730	8-64	14-51	3,461	10-95	243	-77			124-67
1,615	5-11	3,007	9-52	14-63	3,263	10-33	195	-62			121-27
2,137	6-76	2,474	7-83	14-59	3,367	10-66	140	-44			146-03
2,208	6-99	2,466	7-80	14-79	3,539	11-20	110	-35	4,760	15-06	144-91
1,822	5-69	2,686	8-39	14-08	3,810	11-91	108	-34	33,730	105-41	243-83
8,654	24-73	—	—	24-73	11,852	33-86	29	-08			127-82
8,739	25-48	—	—	25-48	13,219	38-54	30	-09			130-09
8,141	23-26	1,280	3-66	26-92	11,792	33-69	23	-07			128-69
7,713	20-85	1,020	2-76	23-61	12,335	33-34	44	-12	9,030	24-41	145-34
10,258	28-98	952	2-69	31-67	11,661	32-94	42	-12	52,765	149-05	378-71

TABLE 25.—continued.

Hospitals.	Year.	No. of available beds.	Voluntary Gifts.								
			Subscriptions.		Donations (including Entertainments, etc.)		Workmen's Contributions, Hospital Saturday Funds, and Contributory Schemes.		Congregational Collections.		Total of Voluntary Gifts per available bed.
			Total.	Per available bed.	Total.	Per available bed.	Total.	Per available bed.	Total.	Per available bed.	
8	1923	268	£ 4,889	£ 18-24	£ 4,427	£ 16-52	£ 5,099	£ 19-03	£ 188	£ .70	£ 54-49
	1924	268	4,912	18-33	4,916	18-34	5,143	19-19	173	.65	56-61
	1925	268	4,973	18-56	5,914	22-07	5,474	20-43	188	.70	61-76
	1926	268	5,106	19-05	5,088	18-99	5,066	18-90	160	.60	57-54
	1927	268	5,439	20-29	3,556	13-27	4,883	18-22	170	.63	52-41
9	1923	614	23,315	37-97	26,080	42-48	2,491	4-06	3,337	5-43	89-94
	1924	618	24,467	39-59	8,259	13-36	4,013	6-49	3,366	5-45	64-89
	1925	618	26,407	42-73	7,622	12-33	4,860	7-86	4,285	6-93	69-85
	1926	618	27,229	44-06	7,907	12-79	5,250	8-50	5,385	8-71	74-06
	1927	618	27,922	45-18	5,834	9-44	4,971	8-04	5,394	8-73	71-39
10	1923	542	5,281	9-74	13,420	24-76	30,392	56-07	2,748	5-07	95-64
	1924	542	8,679	16-01	14,394	26-56	23,227	42-85	2,781	5-13	90-55
	1925	542	9,456	17-45	67,278	124-13	29,319	54-09	2,633	4-86	200-53
	1926	542	9,716	17-93	13,564	25-03	30,838	56-90	2,512	4-63	104-49
	1927	542	9,666	17-83	16,106	29-71	29,914	55-19	2,379	4-39	107-12
11	1923	534	9,005	16-86	10,068	18-85	44,662	83-64	1,913	3-58	122-93
	1924	534	9,029	16-91	10,686	20-01	45,783	85-74	2,190	4-10	126-76
	1925	538	9,075	16-87	11,845	22-02	42,936	79-81	2,056	3-82	122-52
	1926	542	8,346	15-40	10,728	19-79	33,180	61-22	2,070	3-82	100-23
	1927	542	8,690	16-03	11,014	20-32	41,566	76-69	1,745	3-22	116-26
12	1923	205	3,298	16-09	2,193	10-70	21,436	104-56	1,170	5-71	137-06
	1924	205	3,369	16-43	1,470	7-17	23,387	114-08	1,191	5-81	143-49
	1925	205	3,259	15-90	1,633	7-97	23,516	114-71	1,151	5-61	144-19
	1926	205	3,205	15-63	1,522	7-42	24,879	121-36	1,061	5-18	149-59
	1927	205	3,332	16-25	1,770	8-63	26,453	129-04	1,008	4-92	158-84
13	1923	190	3,505	18-45	2,530	13-32	1,824	9-60	4,646	24-45	65-82
	1924	190	3,553	18-70	2,931	15-43	2,253	11-86	4,563	24-02	70-01
	1925	190	3,654	19-23	3,387	17-83	2,497	13-14	5,280	27-79	77-99
	1926	190	3,993	21-02	4,322	22-75	2,894	15-23	5,648	29-73	88-73
	1927	190	4,000	21-05	3,749	19-73	3,287	17-30	6,032	31-75	89-83
14	1923	341	6,768	19-85	20,018	58-70	24,178	70-90	2,107	6-18	155-63
	1924	341	7,231	21-21	17,644	51-74	25,263	74-09	2,097	6-15	153-19
	1925	378	7,566	20-02	16,335	43-21	25,964	68-69	2,039	5-39	137-31
	1926	378	7,803	20-64	12,590	33-31	17,006	44-99	1,782	4-71	103-65
	1927	378	8,037	21-26	14,212	37-60	24,148	63-88	1,868	4-94	127-68
Totals	1923	4,861	£ 94,444	£ 19-43	£ 112,374	£ 23-12	£ 219,189	£ 45-09	£ 27,896	£ 5-74	£ 93-38
	1924	4,857	99,947	20-58	82,158	16-92	225,594	46-45	26,264	5-41	89-36
	1925	5,025	104,336	20-76	141,878	28-23	240,600	47-88	28,225	5-62	102-49
	1926	5,023	104,967	20-90	91,805	18-28	220,295	43-86	28,683	5-71	88-75
	1927	5,045	109,066	21-62	144,425	28-63	248,132	49-18	28,168	5-58	105-01

Note.—Other Tables relating to the above hospitals are Nos. 7, 17, and 31.

Receipts for Services Rendered.					Investments.		Other Receipts.		Extraordinary Income.		Total Income available for Maintenance per available bed.
Patients' Contributions.		Public Services.		Total Services rendered	Interest from Investments.						
Total.	Per available bed.	Total.	Per available bed.	per available bed.	Total.	Per available bed.	Total.	Per available bed.	Total.	Per available bed.	
£ 5,940	£ 22-16	£ 3,797	£ 14-17	£ 36-33	£ 4,896	£ 18-27	£ 792	£ 2-96			£ 112-05
5,935	22-15	4,048	15-10	37-25	4,585	17-11	813	3-03			114-00
6,727	25-10	4,124	15-39	40-49	4,466	16-66	1,148	4-28			123-19
5,749	21-45	3,857	14-39	35-84	4,343	16-21	359	1-34	£ 7,283	£ 27-18	138-11
6,353	23-70	3,969	14-81	38-51	4,214	15-72	913	3-41	50,617	188-87	298-92
11,878	19-35	8,398	13-68	33-03	18,327	29-85	2,309	3-76			156-58
12,719	20-58	7,503	12-14	32-72	17,711	28-66	1,868	3-02			129-29
13,533	21-90	6,967	11-27	33-17	17,950	29-05	1,817	2-94			135-01
13,784	22-30	6,931	11-22	33-52	18,204	29-46	2,104	3-40	11,823	19-13	159-57
14,065	22-76	7,108	11-50	34-26	16,962	27-45	2,035	3-29	28,428	46-00	182-39
3,748	6-92	6,856	12-64	19-56	10,891	20-09	—	—			135-29
4,307	7-95	6,577	12-13	20-08	9,789	18-06	—	—			128-69
3,750	6-92	8,398	15-49	22-41	9,528	17-58	—	—			240-52
4,510	8-32	9,261	17-09	25-41	9,596	17-70	—	—	10,131	18-69	166-29
5,205	9-60	9,148	16-88	26-48	9,436	17-41	—	—	9,975	18-40	169-41
2,030	3-80	14,098	26-40	30-20	9,321	17-46	1,083	2-03			172-62
1,959	3-67	11,190	20-96	24-63	10,034	18-79	914	1-71			171-89
2,058	3-83	10,862	20-19	24-02	10,861	20-19	963	1-79			168-52
1,858	3-43	11,845	21-85	25-28	13,044	24-07	1,075	1-98	4,148	7-65	159-21
2,606	4-81	11,741	21-66	26-47	10,731	19-80	1,041	1-92	5,830	10-76	175-21
3,660	17-85	3,294	16-07	33-92	2,666	13-00	226	1-10			185-08
4,480	21-85	3,057	14-91	36-76	2,637	12-86	441	2-15			195-26
4,614	22-51	3,274	15-97	38-48	2,688	13-11	455	2-22			198-00
4,130	20-15	3,111	15-18	35-33	2,758	13-45	410	2-00	2,029	9-90	210-27
4,217	20-57	3,184	15-53	36-10	2,998	14-62	453	2-21	227	1-11	212-88
952	5-01	6,175	32-50	37-51	3,773	19-86	59	31			123-50
1,049	5-52	4,900	25-79	31-31	3,635	19-13	57	30			120-75
1,117	5-88	4,258	22-41	28-29	3,738	19-67	82	43			126-38
1,105	5-82	4,039	21-26	27-08	3,764	19-81	—	—	1,020	5-37	140-99
1,062	5-59	3,494	18-39	23-98	3,426	18-03	—	—	3,864	20-34	152-18
4,940	14-49	841	2-47	16-96	7,671	22-50	558	1-64			196-73
5,080	14-90	1,362	3-99	18-89	8,129	23-84	596	1-75			197-67
5,814	15-38	1,529	4-04	19-42	9,851	26-06	973	2-57			185-36
4,939	13-07	2,188	5-79	18-86	8,661	22-91	675	1-79	3,874	10-25	157-46
4,981	13-18	2,803	7-41	20-59	8,954	23-69	574	1-52	2,418	6-40	179-88
68,287	£ 14-05	£ 73,571	£ 15-13	£ 29-18	£ 105,767	£ 21-76	£ 8,015	£ 1-65			£ 145-97
72,339	14-89	66,916	13-78	28-67	106,603	21-95	7,151	1-47			141-45
75,624	15-05	65,083	12-95	28-00	107,822	21-46	7,762	1-54			153-49
77,406	15-41	67,079	13-35	28-76	111,401	22-18	6,492	1-29	£ 71,183	£ 14-17	155-15
83,697	16-59	67,370	13-35	29-94	105,569	20-92	6,695	1-33	262,807	52-09	209-29

TABLE 2
ANALYSIS OF INCOME ON MAINTENANCE ACCOUNT
IN ENGLAND AND WALES, CONTAINED

Hospi- tal.	Year.	No. of available beds.	Voluntary Gifts.								Total Volunta- Gifts per available bed.
			Subscriptions.		Donations (including Entertainments, etc.)		Workmen's Contribu- tions, Hospital Satur- day Funds, and Con- tributory Schemes.		Congregational Collections.		
			Total.	Per available bed.	Total.	Per available bed.	Total.	Per available bed.	Total.	Per available bed.	
15	1923	192	£ 3,774	£ 19-66	£ 1,116	£ 5-81	£ 4,796	£ 24-98	£ 381	£ 1-98	£ 52-4
	1924	202	4,092	20-26	2,398	11-87	5,771	28-57	328	1-62	62-3
	1925	200	4,553	22-76	1,420	7-10	6,590	32-95	366	1-83	64-0
	1926	200	4,510	22-55	834	4-17	6,633	33-16	413	2-06	61-9
	1927	200	4,594	22-97	5,458	27-29	7,304	36-52	415	2-07	88-8
16	1923	215	13,630	63-40	15,245	70-91	10,517	48-92	—	—	183-2
	1924	215	13,256	61-66	1,459	6-79	10,636	49-47	—	—	117-9
	1925	215	13,019	60-55	2,096	9-75	11,097	51-61	—	—	121-9
	1926	215	12,550	58-37	2,267	10-54	9,951	46-28	—	—	115-1
	1927	215	12,083	56-20	1,505	7-00	11,065	51-47	—	—	114-6
17	1923	225	3,612	16-05	10,688	47-50	2,806	12-47	1,250	5-56	81-3
	1924	225	4,273	18-99	9,908	44-04	3,671	16-32	1,085	4-82	84-1
	1925	225	4,329	19-24	8,592	38-19	4,178	18-57	1,133	5-04	81-0
	1926	225	4,179	18-57	5,833	25-92	4,323	19-21	1,023	4-55	68-3
	1927	225	4,706	20-91	5,683	25-26	5,212	23-16	990	4-40	73-7
18	1923	201	1,387	6-90	3,143	15-64	1,856	9-23	1,035	5-15	36-8
	1924	206	1,534	7-45	2,548	12-37	2,356	11-44	1,171	5-68	36-6
	1925	206	1,807	8-77	3,563	17-30	2,538	12-32	1,108	5-38	43-4
	1926	206	2,027	9-84	4,021	19-52	2,699	13-10	1,040	5-05	47-3
	1927	206	2,090	10-15	5,246	25-47	2,986	14-50	1,070	5-19	55-3
19	1923	216	3,018	13-97	3,031	14-03	28,469	131-80	754	3-49	163-8
	1924	247	3,094	12-53	2,543	10-30	27,844	112-73	645	2-61	138-3
	1925	307	3,095	10-08	2,201	7-17	28,189	91-82	670	2-18	111-3
	1926	307	3,073	10-01	2,653	8-64	27,133	88-38	688	2-24	109-9
	1927	307	2,975	9-69	17,325	56-43	34,372	111-96	645	2-10	180-0
20	1923	320	5,658	17-68	8,709	27-22	13,500	42-19	2,207	6-90	93-8
	1924	320	6,116	19-11	7,449	23-28	15,000	46-87	2,285	7-14	96-6
	1925	330	6,228	18-87	8,433	25-55	15,500	46-97	2,268	6-87	98-8
	1926	330	6,154	18-65	10,952	33-19	15,800	47-88	2,212	6-70	106-6
	1927	330	5,915	17-92	10,748	32-57	16,800	50-91	2,152	6-52	107-6
21	1923	223	3,481	15-61	2,776	12-45	224	1-00	1,161	5-21	34-4
	1924	223	3,523	15-80	3,130	14-04	222	1-00	1,404	6-30	37-7
	1925	223	3,708	16-63	3,665	16-43	202	.91	1,415	6-35	40-4
	1926	223	3,810	17-09	3,229	14-48	221	.99	1,457	6-53	39-9
	1927	223	3,973	17-82	3,990	17-89	254	1-14	1,469	6-59	43-3
22	1923	296	3,334	11-26	4,108	13-88	9,730	32-87	4,142	13-99	72-4
	1924	297	3,545	11-94	3,219	10-84	10,678	35-95	9,149	30-80	89-9
	1925	297	3,530	11-89	5,013	16-88	12,924	43-52	5,194	17-49	89-9
	1926	297	3,549	11-95	4,078	13-73	12,672	42-67	4,922	16-57	84-4
	1927	300	3,546	11-82	3,058	10-19	12,977	43-26	5,234	17-45	82-2
23	1923	300	4,040	13-47	3,838	12-79	9,348	31-16	2,719	9-06	66-6
	*1924	Accounts	Cover a	Period of	Nineteen	Months.					
	1925	250	4,660	18-64	4,043	16-17	13,352	53-41	2,702	10-81	99-9
	1926	250	4,690	18-76	3,553	14-21	23,339	93-36	2,223	8-89	135-5
	1927	250	4,705	18-82	3,493	13-97	26,521	106-08	2,150	8-60	147-4
24	1923	305	9,298	30-49	6,804	22-31	22,843	74-90	3,567	11-70	139-9
	1924	410	9,563	23-32	8,302	20-25	24,182	58-98	3,673	8-96	111-1
	1925	400	9,563	23-91	10,837	27-09	25,384	63-46	3,826	9-56	124-4
	1926	386	9,702	25-13	12,534	32-47	25,666	66-49	3,784	9-80	133-3
	1927	386	9,740	25-23	15,104	39-13	27,329	70-80	3,920	10-15	145-5
25	1923	225	3,577	15-90	2,108	9-37	3,633	16-15	149	-66	42-2
	1924	215	3,962	18-43	2,069	9-62	3,531	16-42	181	-84	45-5
	1925	225	4,231	18-80	2,631	11-69	3,580	15-91	185	-82	47-7
	1926	225	4,183	18-59	2,218	9-86	3,473	15-44	286	1-27	45-5
	1927	225	3,972	17-65	10,791	47-96	3,296	14-65	195	-87	81-1
26	1923	260	4,343	16-70	10,418	40-07	3,297	12-68	1,567	6-03	75-5
	1924	260	4,317	16-60	16,179	62-23	3,977	15-30	1,602	6-16	100-0
	1925	260	5,535	21-29	8,472	32-58	4,545	17-48	2,053	7-90	79-9
	1926	260	5,520	21-23	8,807	33-87	4,886	18-79	3,234	12-44	86-6
	1927	263	5,562	21-15	8,839	33-61	4,485	17-05	3,300	12-55	84-4

THE GENERAL HOSPITALS WITHOUT MEDICAL SCHOOLS
100 OR MORE AVAILABLE BEDS.

Receipts for Services Rendered.					Investments.		Other Receipts.		Extraordinary Income.		Total Income available for Maintenance per available bed.
Patients' Contributions.		Public Services.		Total Services rendered per available bed.	Interest from Investments.						
Total.	Per available bed.	Total.	Per available bed.		Total.	Per available bed.	Total.	Per available bed.	Total.	Per available bed.	
£ 2,579	£ 13.43	£ 4,646	£ 24.20	£ 37.63	£ 4,893	£ 25.48	£ 398	£ 2.07			£ 117.61
2,529	12.52	4,266	21.12	33.64	4,794	23.73	357	1.77			121.46
2,949	14.74	3,899	19.49	34.23	5,152	25.76	303	1.51			126.14
3,207	16.03	4,319	21.59	37.62	5,099	25.49	288	1.44	£ 90	£ .45	126.94
3,712	18.56	3,887	19.43	37.99	5,285	26.42	239	1.19	3,817	19.08	173.53
1,329	6.18	4,750	22.09	28.27	3,474	16.16	626	2.91			230.57
1,487	6.92	3,989	18.55	25.47	4,142	19.27	605	2.81			165.47
1,606	7.47	2,917	13.57	21.04	4,264	19.83	502	2.33			165.11
2,001	9.31	2,302	10.71	20.02	4,631	21.54	497	2.31	1,356	6.31	165.37
2,024	9.41	2,178	10.13	19.54	5,110	23.77	592	2.75	9,675	45.00	205.73
7,794	34.64	1,321	5.87	40.51	4,781	21.25	86	.38			143.72
9,242	41.08	1,443	6.41	47.49	5,596	24.87	385	1.71			158.24
7,459	33.15	1,303	5.79	38.94	6,373	28.32	400	1.78			150.08
8,599	38.22	1,458	6.48	44.70	7,722	34.32	434	1.93	6,656	29.58	178.78
8,504	37.79	1,413	6.28	44.07	7,464	33.17	251	1.11	8,191	36.40	188.48
3,642	18.12	5,390	26.82	44.94	3,360	16.72	16	.08			98.66
3,460	16.80	4,800	23.30	40.10	3,426	16.63	11	.05			93.72
5,523	26.81	3,413	16.57	43.38	3,468	16.84	10	.05			104.04
5,607	27.22	2,895	14.05	41.27	3,618	17.56	2	.01	2,956	14.35	120.70
6,739	32.71	1,098	9.26	41.97	3,458	16.97	6	.03	1,640	7.96	122.06
1,359	6.29	2,276	10.54	16.83	1,037	4.80	9	.04			184.96
1,453	5.88	2,247	9.10	14.98	1,152	4.66	55	.22			158.03
1,745	5.68	2,748	8.95	14.63	1,503	4.90	47	.15			130.93
1,825	5.94	3,023	9.85	15.79	1,751	5.70	42	.14	1,271	4.14	135.04
2,009	6.54	3,295	10.73	17.27	2,090	6.81	39	.13	433	1.41	205.80
1,211	3.78	9,465	29.58	33.36	2,667	8.33	824	2.57			138.25
1,210	3.78	7,031	21.97	25.75	2,849	8.90	542	1.69			132.74
1,108	3.36	5,702	17.28	20.64	3,308	10.02	555	1.68			130.60
1,516	4.59	5,100	15.45	20.04	3,512	10.64	586	1.78	3,266	9.90	148.78
1,759	5.33	5,234	15.86	21.19	3,805	11.53	9	.03	4,581	13.88	154.55
4,899	21.97	4,817	21.60	43.57	2,929	13.13	292	1.31			92.28
5,942	26.65	3,973	17.82	44.47	2,802	12.57	277	1.24			95.42
6,713	30.10	3,814	17.10	47.20	2,840	12.74	189	.85			101.11
7,789	34.93	3,450	15.47	50.40	2,756	12.36	144	.65	16,323	73.20	175.70
6,537	29.31	5,826	26.13	55.44	2,931	13.14	192	.86	2,357	10.57	123.45
3,992	13.49	514	1.74	15.23	6,306	21.30	117	.40			108.93
3,788	12.75	2,847	9.59	22.34	10,345	34.83	203	.68			147.38
3,717	12.52	2,493	8.39	20.91	8,465	28.50	111	.37			139.56
4,237	14.27	2,768	9.32	23.59	8,934	30.08	230	.77	9,316	31.37	170.73
4,320	14.40	2,318	7.73	22.13	8,947	29.82	143	.48	8,645	28.82	163.97
3,445	11.48	9,980	33.27	44.75	4,147	13.82	517	1.72			126.77
3,700	14.80	5,449	21.80	36.60	4,538	18.15	325	1.30			155.08
2,550	10.20	5,454	21.82	32.02	5,352	21.41	460	1.84	282	1.13	191.62
2,875	11.50	4,627	18.51	30.01	4,745	18.98	299	1.20	2,598	11.41	209.07
298	.98	9,196	30.15	31.13	7,386	24.22	669	2.19			196.94
667	1.63	8,485	20.70	22.33	7,514	18.33	505	1.23			153.40
923	2.31	8,439	21.10	23.41	8,440	21.10	428	1.07			169.60
690	1.79	8,809	22.82	24.61	9,364	24.26	156	.40	5,741	14.87	198.03
842	2.18	9,093	23.56	25.74	9,181	23.78	189	.49	6,014	15.58	210.90
6,217	27.63	5,637	25.05	52.68	3,348	14.88	174	.77			110.41
6,032	28.06	2,653	12.34	40.40	3,104	14.44	160	.74			100.89
6,479	28.80	2,976	13.23	42.03	3,182	14.14	139	.62			104.01
6,599	29.33	1,967	8.74	38.07	3,271	14.54	148	.66	798	3.55	101.98
5,731	25.47	1,726	7.67	33.14	3,194	14.19	110	.49	2,370	10.53	139.48
4,226	16.25	4,942	19.01	35.26	7,253	27.90	110	.42			139.06
4,933	18.97	5,129	19.73	38.70	6,931	26.66	242	.93			166.58
5,970	22.96	3,832	14.74	37.70	7,074	27.21	262	1.01			145.17
6,824	26.25	3,471	13.35	39.60	7,146	27.48	522	2.01	22,302	85.78	241.20
7,679	29.20	3,025	11.50	40.70	6,896	26.22	263	1.00	4,141	15.74	168.02

TABLE 26.—*continue*

Hospi- tal.	Year.	No. of available beds.	Voluntary Gifts.								Total of Voluntar Gifts pe available bed.
			Subscriptions.		Donations (including Entertainments, etc.)		Workmen's Contribu- tions, Hospital Satur- day Funds, and Con- tributory Schemes.		Congregational Collections.		
			Total.	Per available bed.	Total.	Per available bed.	Total.	Per available bed.	Total.	Per available bed.	
27	1923	231	£ 5,458	£ 23·63	£ 2,252	£ 9·75	£ 10,887	£ 47·13	£ 1,975	£ 8·55	£ 89·00
	1924	233	5,392	23·14	2,550	10·94	12,097	51·92	1,866	8·01	94·01
	1925	221	5,448	24·65	2,919	13·21	11,841	53·58	1,852	8·38	99·83
	1926	225	5,714	25·40	3,015	13·40	12,102	53·79	1,966	8·74	101·33
	1927	225	5,531	24·58	3,305	14·69	12,045	53·53	1,918	8·52	101·33
28	1923	285	5,287	18·55	5,543	19·45	18,950	66·49	1,350	4·74	109·23
	1924	285	5,119	17·96	4,334	15·21	20,172	87·70	1,126	3·95	107·90
	1925	285	4,939	17·33	4,251	14·92	20,698	72·62	1,089	3·84	108·63
	1926	293	5,161	17·61	5,538	18·90	21,306	72·72	1,098	3·75	112·98
	1927	299	5,337	17·85	5,858	19·59	23,019	76·99	961	3·21	117·64
29	1923	310	10,301	33·23	5,852	18·88	23,171	74·75	2,365	7·63	134·45
	1924	317	10,660	33·63	5,082	16·03	23,441	73·95	2,365	7·46	131·07
	1925	317	10,685	33·71	6,159	19·43	24,203	76·35	2,364	7·46	136·95
	1926	317	11,119	35·08	3,789	11·95	22,921	72·31	2,216	6·99	126·33
	1927	324	11,416	35·23	6,770	20·90	23,128	71·38	2,441	7·53	135·04
30	1923	188	1,838	9·78	2,460	13·09	11,228	59·72	1,247	6·63	89·22
	1924	200	1,864	9·32	2,219	11·09	16,755	83·77	1,239	6·19	110·37
	1925	211	2,069	9·81	1,744	8·27	20,674	97·98	1,356	6·43	122·45
	1926	220	2,217	10·08	2,217	10·08	20,163	91·65	1,389	6·31	118·12
	1927	227	2,310	10·18	2,413	10·63	19,886	87·60	1,461	6·44	114·85
31	1923	213	4,975	23·36	4,083	19·17	5,824	27·34	1,379	6·47	76·34
	1924	213	4,812	22·59	3,483	16·35	14,053	65·98	1,293	6·07	110·99
	1925	215	4,729	22·00	3,202	14·89	18,852	87·68	1,202	5·59	130·16
	1926	218	4,625	21·22	4,070	18·67	19,598	89·90	1,161	5·33	135·12
	1927	225	4,721	20·98	3,311	14·71	16,659	74·04	953	4·23	113·96
32	1923	304	5,922	19·48	26,262	86·39	25,177	82·82	1,043	3·43	192·12
	1924	304	4,051	13·33	4,584	15·08	27,581	90·73	988	3·25	122·39
	1925	304	5,476	18·01	2,729	8·98	31,929	105·03	1,111	3·65	135·67
	1926	304	5,026	16·53	2,102	6·91	25,847	85·02	898	2·95	111·41
	1927	295	5,560	18·85	3,407	11·55	31,968	108·37	851	2·88	141·65
33	1923	310	2,949	9·51	4,686	15·12	19,792	63·85	541	1·75	90·23
	1924	310	2,857	9·22	3,388	10·93	23,460	75·68	642	2·07	97·90
	1925	310	3,034	9·79	3,255	10·50	23,080	74·45	603	1·95	96·69
	1926	310	2,895	9·34	2,600	8·39	14,037	45·28	547	1·76	64·77
	1927	310	2,533	8·17	5,599	17·93	20,272	65·39	569	1·84	93·33
34	1923	262	4,801	18·32	4,048	15·45	25,880	98·78	1,590	6·07	138·62
	1924	262	5,115	19·52	4,879	18·62	25,907	98·88	1,486	5·67	142·69
	1925	293	4,118	14·05	4,800	16·38	24,453	83·46	1,481	5·05	118·94
	1926	316	3,696	11·70	9,954	31·50	15,619	49·43	1,128	3·57	96·20
	1927	316	4,241	13·42	8,269	26·17	24,268	76·80	1,572	4·97	121·36
35	1923	210	4,704	22·40	2,808	13·37	9,948	47·37	889	4·23	87·37
	1924	210	4,893	23·30	2,967	14·13	13,625	64·88	867	4·13	106·44
	1925	210	6,432	30·63	3,991	19·00	13,922	66·30	909	4·33	120·26
	1926	210	6,549	31·19	2,990	14·24	14,738	70·18	1,012	4·82	120·43
	1927	210	6,562	31·25	4,286	20·41	15,046	71·65	1,011	4·81	128·12
36	1923	166	4,376	26·36	5,627	33·90	5,801	34·95	361	2·17	97·38
	1924	160	4,437	27·73	4,526	28·29	6,522	40·76	380	2·37	99·15
	1925	225	4,691	20·85	5,361	23·83	7,632	33·92	335	1·49	80·09
	1926	225	4,864	21·62	6,858	30·48	9,449	42·00	320	1·42	95·52
	1927	236	4,859	20·59	6,711	28·44	8,050	34·11	359	1·52	84·66
37	1923	176	2,892	16·43	3,767	21·40	8,799	49·99	561	3·19	91·01
	1924	176	2,987	16·97	2,988	16·98	9,182	52·17	569	3·23	89·35
	1925	200	3,049	15·24	4,853	24·26	9,069	45·34	516	2·58	87·42
	1926	208	2,834	13·62	3,554	17·09	8,892	42·75	530	2·55	76·01
	1927	208	2,595	12·47	3,217	15·47	9,554	45·93	519	2·49	76·36
Total.	1923	5,633	£ 112,655	£ 20·00	£ 139,372	£ 24·74	£ 276,476	£ 49·08	£ 32,233	£ 5·72	£ 99·54
	*1924	5,490	109,462	19·94	100,204	18·25	300,663	54·77	34,344	6·26	99·22
	1925	5,929	118,928	20·06	104,230	17·58	334,432	56·41	33,738	5·69	99·74
	1926	5,970	118,647	19·87	107,666	18·03	321,468	53·85	33,547	5·62	97·37
	1927	6,005	119,526	19·90	144,346	24·04	356,496	59·37	34,155	5·69	109·00

NOTE.—Other Tables relating to the above hospitals are Nos. 8, 18 and 32.

Receipts for Services Rendered.					Investments.		Other Receipts.		Extraordinary Income.		Total Income available for Maintenance per available bed.
Patients' Contributions.		Public Services.		Total Services rendered per available bed.	Interest from Investments.						
total.	Per available bed.	Total.	Per available bed.		Total.	Per available bed.	Total.	Per available bed.	Total.	Per available bed.	
3,314	£ 10-02	£ 7,972	£ 34-51	£ 44-53	£ 3,601	£ 15-59	£ 250	£ 1-08			£ 150-26
2,438	10-46	7,242	31-08	41-54	3,676	15-78	270	1-16			152-49
3,837	17-36	4,301	19-46	36-82	4,245	19-21	250	1-13			156-98
3,810	16-93	2,996	13-32	30-25	3,994	17-75	282	1-25	£ 1,097	£ 4-88	155-46
4,334	19-26	2,505	11-13	30-39	4,044	17-97	235	1-04	2,121	9-43	160-15
2,289	8-03	6,991	24-53	32-56	3,783	13-27	270	-95			156-01
2,103	7-38	4,093	14-36	21-74	3,878	13-61	266	-93			144-18
2,663	9-34	4,183	14-68	24-02	3,754	13-17	249	-87			146-75
2,699	9-21	3,925	13-40	22-61	3,761	12-84	—	—	1,676	5-72	154-15
3,296	11-02	3,846	12-86	23-88	3,735	12-49	—	—	2,048	6-85	160-86
1,733	5-59	4,057	13-09	18-68	5,214	16-82	451	1-45			171-44
1,661	5-24	3,010	9-50	14-74	5,396	17-02	338	1-07			163-90
1,942	6-13	2,708	8-54	14-67	5,858	18-48	417	1-32			171-42
1,471	4-64	2,568	8-10	12-74	5,877	18-54	531	1-68	4,522	14-26	173-55
1,852	5-72	2,528	7-80	13-52	6,850	21-14	587	1-81	1,748	5-40	176-91
4,287	22-80	4,136	22-00	44-80	5,277	28-07	10	-05			162-14
3,928	19-64	2,585	12-92	32-56	5,302	26-51	43	-21			169-65
3,997	18-94	4,832	22-90	41-84	5,685	26-94	40	-19			191-46
3,702	16-83	5,375	24-43	41-26	5,582	25-37	74	-34	10	-05	185-14
3,929	17-31	3,360	14-80	32-11	5,564	24-51	120	-53	1,588	7-00	179-00
3,246	15-24	4,431	20-80	36-04	3,825	17-96	1,072	5-03			135-37
6,504	30-54	3,742	17-57	48-11	3,821	17-94	386	1-81			178-85
4,003	18-62	3,692	17-17	35-79	3,932	18-29	307	1-43			185-67
3,859	17-70	3,509	16-10	33-80	3,984	18-28	294	1-35	210	-96	189-51
2,474	11-00	3,847	17-10	28-10	3,881	17-25	1,710	7-60	1,920	8-53	175-44
—	—	3,777	12-42	12-42	5,067	16-67	167	-55			221-76
—	—	4,926	16-20	16-20	3,761	12-37	130	-43			151-39
—	—	4,773	15-70	15-70	3,749	12-33	222	-73			164-43
—	—	4,756	15-64	15-64	3,931	12-93	—	—	10,650	35-03	175-01
—	—	4,894	16-59	16-59	3,647	12-36	—	—	5,258	17-82	188-42
2,452	7-91	2,040	6-58	14-49	5,137	16-57	650	2-10			123-39
1,979	6-38	2,500	8-06	14-44	4,276	13-79	559	1-80			127-93
2,702	8-72	2,283	7-36	16-08	3,707	11-96	460	1-48			126-21
3,343	10-78	1,950	6-29	17-07	3,423	11-04	219	-71	16,033	51-72	145-31
1,205	3-89	4,309	14-09	17-98	4,110	13-26	—	—	2,109	6-80	131-37
—	—	6,739	25-72	25-72	4,662	17-79	105	-40			182-53
—	—	5,660	21-60	21-60	4,338	16-56	193	-74			181-59
—	—	6,137	20-95	20-95	4,035	13-77	305	1-04			154-70
—	—	5,290	16-74	16-74	3,648	11-54	205	-65	2,284	7-23	132-36
832	2-63	5,088	16-10	18-73	2,923	9-25	176	-56	2,124	6-72	156-62
921	4-39	5,832	27-77	32-16	2,688	12-80	447	2-13			134-46
998	4-75	4,670	22-24	26-99	2,488	11-85	378	1-80			147-08
1,404	6-69	4,524	21-54	28-23	2,527	12-03	206	-98			161-50
1,492	7-11	4,384	20-88	27-99	2,347	11-17	232	1-10	633	3-01	163-70
1,551	7-38	4,788	22-80	30-18	2,349	11-18	211	1-00	15,287	72-79	243-27
4,113	24-78	3,923	23-63	48-41	1,795	10-81	317	1-91			158-51
3,950	24-69	3,524	22-02	46-71	1,912	11-95	317	1-98			159-79
4,419	19-64	3,463	15-39	35-03	1,793	7-97	567	2-52			125-61
4,984	22-15	4,955	22-02	44-17	1,917	8-52	465	2-07	552	2-45	152-73
5,928	25-12	5,136	21-76	46-88	2,099	8-89	379	1-60	4,285	18-16	160-19
1,513	8-60	2,299	13-06	21-66	4,892	27-80	263	1-49			141-96
1,620	9-20	2,144	12-18	21-38	5,230	29-72	329	1-87			142-32
2,048	10-24	1,760	8-80	19-04	5,471	27-35	107	-53			134-34
2,709	13-02	1,552	7-46	20-48	5,670	27-26	155	-75	162	-78	125-28
3,047	14-65	1,557	7-48	22-13	5,678	27-30	139	-67	7,231	34-76	161-22
3,859	£ 11-34	£115,131	£ 20-44	£ 31-78	£ 97,522	£ 17-31	£ 7,840	£ 1-39			£ 150-02
5,924	12-01	90,959	16-57	28-58	96,733	17-62	6,551	1-19			146-61
4,907	12-63	89,641	15-12	27-75	103,363	17-43	6,401	1-08			146-00
9,513	13-32	86,276	14-45	27-77	107,288	17-97	5,966	1-00	£ 108,186	£ 18-12	162-23
1,179	13-52	86,388	14-39	27-91	107,986	17-98	5,888	-98	100,181	16-68	172-55

TABLE 27.

ANALYSIS OF INCOME ON MAINTENANCE ACCOUNT OF
IN ENGLAND AND WALES, CONTAINING

Hospi- tal.	Year.	No. of available beds.	Voluntary Gifts.								Total of Voluntary Gifts per available bed.
			Subscriptions.		Donations (including Entertainments, etc.)		Workmen's Contribu- tions, Hospital Satur- day Funds, and Con- tributory Schemes.		Congregational Collections.		
			Total.	Per available bed.	Total.	Per available bed.	Total.	Per available bed.	Total.	Per available bed.	
38	1924	156	£ 1,484	£ 9.51	£ 2,528	£ 16.21	£ 3,862	£ 24.76	£ 458	£ 2.94	£ 53.42
	1925	156	1,953	12.52	2,333	14.96	4,495	28.81	504	3.23	59.52
	1926	156	1,821	11.67	3,782	24.24	5,537	35.49	892	5.72	77.12
	1927	156	1,866	11.96	10,036	64.33	6,550	41.99	549	3.52	121.80
39	1924	152	3,478	22.88	1,699	11.18	13,786	90.70	1,100	7.24	132.00
	1925	152	3,522	23.17	1,572	10.34	14,085	92.66	1,121	7.37	133.54
	1926	152	3,505	23.06	1,214	7.99	13,632	89.68	1,117	7.35	128.08
	1927	152	3,110	20.46	1,043	6.86	13,770	90.59	1,115	7.33	125.24
40	1924	150	2,815	18.77	11,193	74.62	12,643	84.29	969	6.46	184.14
	1925	153	2,866	18.73	4,587	29.98	14,002	91.52	893	5.84	146.07
	1926	153	2,711	17.72	2,850	18.63	12,936	84.55	857	5.60	126.50
	1927	153	2,872	18.77	4,589	29.99	14,569	95.22	1,028	6.72	150.70
41	1924	190	4,820	25.37	2,106	11.08	13,687	72.04	361	1.90	110.39
	1925	190	4,924	25.92	2,790	14.68	13,913	73.23	321	1.69	115.52
	1926	190	3,356	17.56	2,428	12.78	10,089	53.10	303	1.59	85.03
	1927	190	4,839	25.47	3,191	16.79	14,677	77.25	329	1.73	121.24
42	1924	143	3,294	23.03	5,288	36.98	8,483	59.32	1,317	9.21	128.54
	1925	154	3,444	22.36	5,048	32.77	9,142	59.36	1,138	7.39	121.88
	1926	165	3,348	20.29	3,560	21.58	9,240	56.00	1,223	7.41	105.28
	1927	164	3,400	20.73	3,034	18.50	9,681	59.03	1,114	6.79	105.05
43	1924	121	2,073	17.13	468	3.87	7,457	61.63	56	.46	83.09
	1925	150	2,032	13.55	600	4.00	8,133	54.22	34	.23	72.00
	1926	150	1,926	12.84	438	2.92	6,247	41.65	27	.18	57.59
	1927	150	1,938	12.92	589	3.93	9,173	61.15	43	.29	78.29
44	1924	181	2,598	14.35	3,583	19.79	5,084	28.09	1,227	6.78	69.01
	1925	185	2,541	13.74	9,737	52.63	4,546	24.57	1,228	6.64	97.58
	1926	185	2,501	13.52	3,177	17.17	7,595	41.05	845	4.57	76.31
	1927	185	2,464	13.32	1,631	8.82	7,636	41.27	1,181	6.38	69.79
45	1924	166	3,682	22.18	1,733	10.44	4,876	29.37	436	2.63	64.62
	1925	166	3,609	21.74	6,198	37.34	6,089	36.68	487	2.93	98.69
	1926	184	3,673	19.96	3,066	16.66	9,636	52.37	495	2.69	91.68
	1927	186	3,670	19.73	3,417	18.37	10,644	57.33	430	2.31	97.74
46	1924	164	1,867	11.38	1,898	11.57	4,358	26.57	1,323	8.07	57.59
	1925	153	3,200	21.05	4,697	30.70	5,558	36.33	1,200	7.84	95.92
	1926	153	3,161	20.66	1,769	11.56	3,851	25.17	1,330	8.69	66.08
	1927	153	3,184	20.81	1,301	8.50	4,432	28.97	1,070	6.99	65.27
47	1924	157	1,424	9.07	1,299	8.27	17,336	110.42	673	4.29	132.05
	1925	159	1,385	8.71	1,476	9.28	16,545	104.06	693	4.36	126.41
	1926	160	1,363	8.52	1,964	12.27	10,350	69.69	665	4.16	94.64
	1927	164	1,373	8.37	3,869	23.59	16,515	100.70	752	4.58	137.24

THE GENERAL HOSPITALS WITHOUT MEDICAL SCHOOLS
FROM 150 TO 199 AVAILABLE BEDS.

Receipts for Services Rendered.					Investments.		Other Receipts.		Extraordinary Income.		Total Income available for Maintenance per available bed.
Patients' Contributions.		Public Services.		Total Services rendered per available bed.	Interest from Investments.						
Total.	Per available bed.	Total.	Per available bed.			Total.	Per available bed.	Total.	Per available bed.	Total.	Per available bed.
1,816	£ 11-64	£ 1,717	£ 11-01	£ 22-65	£ 1,068	£ 6-85	£ 170	£ 1-09			£ 84-01
2,778	17-81	1,684	10-79	28-60	1,081	6-93	201	1-29			96-34
2,616	16-77	1,805	11-57	28-34	1,081	6-93	143	·92	£ 400	£ 2-56	115-87
2,751	17-63	1,664	10-67	28-30	1,301	8-34	204	1-32	3,880	24-87	184-63
389	2-56	3,630	23-88	26-44	7,920	52-11	77	·51			211-06
371	2-44	3,595	23-65	26-09	8,360	55-00	108	·71			215-34
410	2-70	3,436	22-61	25-31	8,665	57-01	94	·62	628	4-13	215-15
485	3-19	3,173	20-87	24-06	8,245	54-24	85	·56	3,649	24-01	228-11
781	5-21	2,019	13-46	18-67	4,457	29-71	83	·55			233-07
1,199	7-84	2,110	13-79	21-63	4,624	30-22	82	·54			198-46
1,257	8-22	1,978	12-93	21-15	4,737	30-96	262	1-71	1,041	6-80	187-12
1,322	8-64	2,437	15-93	24-57	4,780	31-24	23	·15	1,379	9-01	215-67
59	·31	2,906	15-29	15-60	1,953	10-28	305	1-61			137-88
141	·74	3,182	16-75	17-49	1,645	8-66	250	1-32			142-99
202	1-06	2,818	14-83	15-89	1,306	6-87	250	1-32	1,044	5-49	114-60
231	1-21	3,112	16-38	17-59	1,180	6-21	—	—	328	1-73	146-77
1,178	8-24	1,411	9-87	18-11	7,902	55-26	62	·43			202-34
1,374	8-92	1,157	7-51	16-43	8,275	53-73	11	·07			192-11
1,679	10-18	1,371	8-31	18-49	8,537	51-74	21	·13	2,381	14-43	190-07
1,872	11-41	1,407	8-58	19-99	8,346	50-89	21	·13	1,010	6-16	182-22
109	·90	32	·26	1-16	2,337	19-31	—	—			103-56
163	1-09	213	1-42	2-51	2,784	18-56	—	—			93-07
85	·57	137	·91	1-48	2,715	18-10	—	—	1,525	10-17	87-34
171	1-14	163	1-09	2-23	2,785	18-57	—	—	100	·67	99-76
1,982	10-95	1,363	7-53	18-48	3,137	17-33	130	·72			105-54
2,086	11-28	1,511	8-17	19-45	3,072	16-61	111	·60			134-24
2,148	11-61	1,521	8-22	19-83	3,148	17-02	182	·98	7,354	39-75	153-89
2,527	13-66	1,905	10-30	23-96	3,336	18-03	155	·84	584	3-16	115-78
2,483	14-96	3,751	22-60	37-56	1,344	8-10	4	·02			110-30
2,330	14-04	3,397	20-46	34-50	1,332	8-02	7	·04			141-25
2,258	12-27	3,693	20-07	32-34	1,435	7-80	—	—	653	3-55	135-37
1,908	10-26	3,600	19-35	29-61	1,493	8-03	—	—	500	2-69	138-07
1,835	11-19	2,916	17-78	28-97	4,409	26-88	39	·24			113-68
2,382	15-57	2,900	18-95	34-52	4,523	29-56	82	·54			160-54
4,953	32-37	3,261	21-31	53-68	4,750	31-05	104	·68	211	1-38	152-87
5,304	34-67	2,980	19-48	54-15	4,536	29-65	80	·52	3,131	20-46	170-05
1,307	8-32	2,837	18-07	26-39	3,133	19-96	279	1-78			180-18
1,202	7-56	3,094	19-46	27-02	3,617	22-75	434	2-73			178-91
1,022	6-39	3,177	19-86	26-25	3,681	23-01	342	2-14	746	4-66	150-70
1,153	7-03	3,483	21-24	28-27	4,057	24-27	316	1-93	400	2-44	194-62

TABLE 27.—continued.

Voluntary Gifts.											
Hospi- tal.	Year.	No. of available beds.	Subscriptions.		Donations (including Entertainments, etc.)		Workmen's Contribu- tions, Hospital Satur- day Funds, and Con- tributory Schemes.		Congregational Collections.		Total of Voluntary Gifts per available bed.
			Total.	Per available bed.	Total.	Per available bed.	Total.	Per available bed.	Total.	Per available bed.	
48	1924	158	£ 2,891	£ 18-30	£ 3,287	£ 20-80	£ 7,925	£ 50-16	£ 686	£ 4-34	£ 93-60
	1925	158	2,945	18-64	2,465	15-60	8,212	51-97	655	4-15	90-36
	1926	158	2,940	18-61	3,110	19-68	9,554	60-47	651	4-12	102-88
	1927	158	2,980	18-86	2,771	17-54	8,230	52-09	555	3-51	92-00
49	1924	178	1,525	8-57	2,851	16-02	7,575	42-56	1,021	5-74	72-89
	1925	174	1,853	10-65	3,340	19-20	7,395	42-50	1,154	6-63	78-98
	1926	170	2,137	12-57	4,096	24-09	7,524	44-26	1,012	5-95	86-87
	1927	168	2,294	13-65	3,405	20-27	8,192	48-76	1,017	6-05	88-73
50	1924	130	2,420	18-62	5,173	39-79	2,111	16-24	1,447	11-13	85-78
	1925	130	2,445	18-81	8,435	64-88	2,980	22-92	1,181	9-08	115-69
	1926	150	2,265	15-10	1,796	11-97	9,402	62-68	1,001	6-67	96-42
	1927	150	2,205	14-70	1,812	12-08	10,036	66-90	945	6-30	99-98
51	1924	145	3,338	23-02	2,336	16-11	4,934	34-03	463	3-19	76-35
	1925	145	3,386	23-35	2,770	19-10	5,412	37-32	435	3-00	82-77
	1926	150	3,105	20-70	2,838	18-92	6,868	45-79	482	3-21	88-62
	1927	150	3,503	23-35	3,784	25-23	6,523	43-49	415	2-76	94-83
52	1926	Figures	for 1926 are in Table 28.								
	1927	160	2,418	15-11	4,868	30-42	7,966	49-79	707	4-42	99-74
Totals.	1924	2,191	£ 37,709	£ 17-21	£ 45,442	£ 20-74	£ 114,117	£ 52-08	£ 11,537	£ 5-27	£ 95-30
	1925	2,225	40,125	18-03	56,048	25-19	120,507	54-16	11,044	4-96	102-34
	1926	2,276	37,812	16-61	36,088	15-86	122,461	53-81	10,900	4-79	91-07
	1927	2,439	42,116	17-27	49,430	20-23	148,614	60-93	11,250	4-61	103-04

NOTE.—Other Tables relating to the above hospitals are Nos. 9, 19 and 23.

Receipts for Services Rendered.					Investments.		Other Receipts.		Extraordinary Income.		Total Income available for Maintenance per available bed.
Patients' Contributions.		Public Services.		Total Services rendered per available bed.	Interest from Investments.						
Total.	Per available bed.	Total.	Per available bed.		Total.	Per available bed.	Total.	Per available bed.	Total.	Per available bed.	
£ 3,294	£ 20-85	£ 2,699	£ 17-08	£ 37-93	£ 2,267	£ 14-35	£ 711	£ 4-50			£ 150-38
3,281	20-77	2,360	14-94	35-71	2,269	14-36	585	3-70			144-13
2,886	18-27	1,817	11-50	29-77	2,079	13-16	567	3-59	£ 1,590	£ 10-06	159-46
2,343	14-83	2,522	15-96	30-79	2,230	14-11	393	2-49	507	3-21	142-60
1,722	9-67	610	3-43	13-10	3,142	17-65	442	2-48			106-12
2,472	14-21	821	4-72	18-93	3,050	17-53	432	2-48			117-92
1,647	9-69	2,220	13-06	22-75	2,976	17-51	759	4-46	1,365	8-03	139-62
1,833	10-91	2,367	14-09	25-00	3,175	18-90	803	4-78	500	2-98	140-39
29	22	1,202	9-25	9-47	3,086	23-74	233	1-79			120-78
473	3-64	1,036	7-97	11-61	3,141	24-16	72	55			152-01
499	3-33	1,326	8-84	12-17	3,462	23-08	226	1-51	4,820	32-13	165-31
502	3-35	1,662	11-08	14-43	3,609	24-06	126	84	679	4-53	143-84
286	1-97	1,396	9-63	11-60	7,499	51-72	148	1-02			140-69
394	2-72	1,201	8-28	11-00	7,359	50-75	96	66			145-18
249	1-66	973	6-49	8-15	7,545	50-30	121	81	5,219	34-79	182-67
385	2-57	1,043	6-95	9-52	7,846	52-31	265	1-77	1,838	12-25	170-68
4,097	25-61	940	5-87	31-48	860	5-37	—	—	669	4-18	140-77
17,270	£ 7-88	£ 28,489	£ 13-00	£ 20-88	£ 53,654	£ 24-49	£ 2,683	£ 1-22			£ 141-89
20,646	9-28	28,261	12-70	21-98	55,132	24-78	2,471	1-11			150-21
21,911	9-63	29,533	12-98	22-61	56,117	24-66	3,071	1-35	£ 28,977	£ 12-73	152-42
26,884	11-02	32,458	13-31	24-33	57,779	23-69	2,473	1-01	19,154	7-85	159-92

TABLE 28
ANALYSIS OF INCOME ON MAINTENANCE ACCOUNT OF
IN ENGLAND AND WALES, CONTAINING

Hospi- tal.	Year.	No. of available beds.	Voluntary Gifts.								
			Subscriptions.		Donations (including Entertainments, etc.)		Workmen's Contribu- tions, Hospital Satur- day Funds, and Con- tributory Schemes.		Congregational Collections.		Total of Voluntary Gifts per available bed.
			Total.	Per available bed.	Total.	Per available bed.	Total.	Per available bed.	Total.	Per available bed.	
52	1926 1927	140	£ 2,357 See Table	£ 16·84 27	£ 5,778	£ 41·27	£ 7,079	£ 50·56	£ 763	£ 5·45	£ 114·12
53	1925 1926 1927	127 127 125	1,009 962 999	7·94 7·57 7·99	410 338 549	3·23 2·66 4·39	6,850 6,355 7,743	53·94 50·04 61·94	25 36 33	·20 ·28 ·26	65·31 60·55 74·58
54	1925 1926 1927	140 140 140	1,815 1,823 1,815	12·96 13·02 12·96	6,381 6,299 5,895	45·58 44·99 42·11	2,306 1,863 1,822	16·47 13·31 13·01	870 782 744	6·21 5·59 5·31	81·22 76·91 73·39
55	1925 1926 1927	135 135 135	1,865 1,857 1,816	13·81 13·76 13·45	1,089 1,004 1,460	8·07 7·44 10·81	4,033 4,990 5,198	29·87 36·96 38·50	603 537 543	4·47 3·98 4·02	56·22 62·14 66·78
56	1925 1926 1927	140 140 140	1,674 1,677 1,796	11·96 11·98 12·83	4,416 1,641 1,597	31·54 11·72 11·41	9,959 9,070 10,549	71·14 64·79 75·35	661 554 537	4·72 3·96 3·83	119·36 92·45 103·42
57	1925 1926 1927	140 140 140	2,286 2,093 2,056	16·33 14·95 14·68	1,295 2,094 2,361	9·25 14·96 16·86	11,320 10,069 12,580	80·86 71·92 89·86	149 176 125	1·06 1·26 ·89	107·50 103·09 122·29
58	1925 1926 1927	140 140 140	2,916 2,846 2,914	20·83 20·33 20·81	7,636 7,606 7,394	54·54 54·33 52·81	10,857 10,581 14,586	77·55 75·58 104·18	937 911 793	6·69 6·51 5·66	159·61 156·75 183·46
59	1925 1926 1927	126 126 126	1,088 1,104 1,189	8·63 8·76 9·44	4,504 4,018 4,483	35·75 31·89 35·58	4,391 4,632 4,620	34·85 36·76 36·67	518 466 427	4·11 3·70 3·39	83·34 81·11 85·08
60	1926 1927	135 135	463 613	3·43 4·54	103 158	·76 1·17	8,521 10,245	63·12 75·89	73 43	·54 ·32	67·85 81·92
61	1925 1926 1927	130 130 134	5,619 5,356 4,574	43·22 41·20 34·13	3,390 3,247 3,462	26·08 24·98 25·83	1,456 1,458 1,553	11·20 11·22 11·59	738 705 635	5·68 5·42 4·74	86·18 82·82 76·29
62	1925 1926 1927	130 133 130	2,198 2,487 1,850	16·91 18·70 14·23	3,635 4,043 5,959	27·96 30·40 45·84	6,723 7,250 7,721	51·72 54·51 59·39	1,287 1,036 851	9·90 7·79 6·55	106·49 111·40 126·01
63	1925 1926 1927	130 130 130	1,603 1,629 1,696	12·33 12·53 13·05	2,906 3,107 4,023	22·35 23·90 30·95	5,946 5,469 5,951	45·74 42·07 45·78	578 623 569	4·45 4·79 4·38	84·87 83·29 94·16
64	1926 1927	125 130	2,220 2,309	17·76 17·76	12,870 8,342	102·96 64·17	566 4,310	4·53 33·15	485 371	3·88 2·85	129·13 117·93
65	1925 1926 1927	132 132 132	2,587 2,629 2,710	19·60 19·92 20·53	1,741 2,291 1,923	13·19 17·36 14·57	1,508 1,595 1,785	11·42 12·08 13·52	441 444 418	3·34 3·36 3·17	47·55 52·72 51·79
66	1927	132	1,318	9·98	2,988	22·64	3,325	25·19	154	1·17	58·98
67	1927	125	3,946	31·57	4,244	33·95	2,137	17·10	973	7·78	90·40
68	1927	130	372	2·86	1,951	15·01	5,964	45·88	81	·62	64·37
69	1927	140	1,328	9·48	582	4·16	5,559	39·71	279	1·99	55·34
Total	1925 1926 1927	1,470 1,873 2,264	£ 24,660 29,503 33,301	£ 16·77 15·75 14·71	£ 37,403 54,439 53,371	£ 25·44 29·07 25·34	£ 65,349 79,498 105,648	£ 44·45 42·44 46·66	£ 6,807 7,591 7,576	£ 4·63 4·05 3·35	£ 91·29 91·31 90·06

NOTES.—Other Tables relating to the above hospitals are Nos. 10, 20 and 34.

THE GENERAL HOSPITALS WITHOUT MEDICAL SCHOOLS
FROM 125 TO 149 AVAILABLE BEDS.

Receipts for Services Rendered.					Investments.		Other Receipts.		Extraordinary Income.		Total Income available for maintenance per available bed.
Patients' Contributions.		Public Services.		Total Services rendered per available bed.	Interest from Investments.						
Total.	Per available bed.	Total.	Per available bed.		Total.	Per available bed.	Total.	Per available bed.	Total.	Per available bed.	
£ 4,077	£ 29.12	£ 888	£ 6.34	£ 35.46	£ 883	£ 6.31	—	—	£ 232	£ 1.66	£ 157.55
2,338	18.41	984	7.75	26.16	268	2.11	£ 13	£ .10			93.68
2,285	17.99	1,221	9.61	27.60	338	2.66	14	.11			90.92
2,783	22.26	1,264	10.11	32.37	338	2.70	17	.14	70	.56	110.35
3,954	28.24	541	3.86	32.10	1,820	13.00	28	.20			126.52
2,543	18.16	2,242	16.01	34.17	1,720	12.29	—	—	814	5.81	129.18
2,885	20.61	2,706	19.33	39.94	1,876	13.40	—	—	2,641	18.86	145.59
1,747	12.94	3,115	23.07	36.01	1,565	11.59	20	.15			103.97
1,756	13.01	2,707	20.05	33.06	1,566	11.60	16	.12	1,210	8.96	115.88
1,461	10.82	2,955	22.18	33.00	1,516	11.23	—	—	11,275	83.52	194.53
1,557	11.12	455	3.25	14.37	5,174	36.96	19	.14			170.83
1,585	11.32	727	5.19	16.51	5,169	36.92	17	.12	954	6.81	152.81
1,953	13.95	703	5.02	18.97	4,988	35.63	17	.12	591	4.22	162.36
—	—	152	1.09	1.09	415	2.96	42	.30			111.85
—	—	380	2.71	2.71	528	3.77	63	.45	1,525	10.89	120.91
—	—	636	4.54	4.54	550	3.93	31	.22	313	2.23	133.21
236	1.69	1,632	11.66	13.35	1,848	13.20	115	.82			186.98
454	3.24	1,592	11.37	14.61	1,862	13.30	210	1.50	417	2.98	189.14
317	2.26	1,537	10.98	13.24	2,049	14.63	286	2.04	3,984	28.46	241.83
957	7.60	2,322	18.43	26.03	3,827	30.37	196	1.56			141.30
1,023	8.12	2,046	16.24	24.36	3,890	30.87	290	2.30	310	2.46	141.10
1,197	9.50	2,408	19.11	28.61	3,885	30.83	90	.71	349	2.77	148.00
1,195	8.85	740	5.48	14.33	1,128	8.36	—	—	—	—	90.54
2,671	19.78	664	4.92	24.70	1,115	8.26	—	—	—	—	114.88
561	4.32	229	1.76	6.08	2,252	17.32	307	2.36			111.94
670	5.15	219	1.68	6.83	2,410	18.54	334	2.57	480	3.69	114.45
418	3.12	162	1.21	4.33	2,324	17.34	344	2.57	2,595	19.36	119.89
316	2.43	776	5.97	8.40	2,597	19.98	168	1.29			136.16
314	2.36	690	5.19	7.55	2,767	20.84	128	.96	6,653	50.02	190.77
401	3.08	863	6.64	9.72	2,771	21.31	130	1.00	5,582	42.94	200.98
2,321	17.85	1,479	11.38	29.23	2,949	22.68	246	1.89			138.67
2,951	22.70	1,492	11.48	34.18	3,156	24.28	237	1.82	3,188	24.52	168.09
3,356	25.81	2,086	16.05	41.86	3,166	24.35	258	1.98	280	2.15	164.50
6,567	52.54	385	3.08	55.62	1,623	12.98	249	1.99	6,627	53.02	252.74
7,990	61.46	298	2.99	63.75	1,507	11.59	201	1.55	3,329	25.61	220.43
1,678	12.71	1,418	10.74	23.45	2,654	20.11	118	.98			92.00
1,453	11.01	1,341	10.16	21.17	2,689	20.37	116	.88	2,379	18.02	113.16
1,908	14.45	1,190	9.01	23.46	2,529	19.16	126	.95	624	4.73	100.09
2,146	16.26	1,467	11.11	27.37	2,071	15.69	—	—	1,000	7.57	109.61
384	3.07	1,670	13.36	16.43	2,708	21.66	26	.21	4,287	34.30	163.00
1,059	8.15	416	3.20	11.35	524	4.03	5	.04	100	.77	80.56
520	3.71	654	4.67	8.38	469	3.35	17	.12	—	—	67.19
15,665	£ 10.66	£ 13,103	£ 8.91	£ 19.57	£ 25,369	£ 17.26	£ 1,272	£ .86			£ 128.98
26,873	14.35	16,670	8.90	23.25	29,729	15.87	1,674	.89	£ 24,789	£ 13.23	144.55
31,449	13.89	21,679	9.57	23.46	34,386	15.19	1,548	.68	37,020	16.35	145.74

Where no figures are given for 1925 or 1926, the hospital had less than 125 beds in that year.

TABLE 29
ANALYSIS OF INCOME ON MAINTENANCE ACCOUNT

Voluntary Gifts.												
Hospitals.	Year.	No. of Hospi- tals.	No. of available beds.	Subscriptions.		Donations (including Entertainments, etc.)		Workmen's Contribu- tions, Hospital Satur- day Funds, and Con- tributory Schemes.		Congregational Collections.		Total of Voluntar- Gifts per available bed.
				Total.	Per available bed.	Total.	Per available bed.	Total.	Per available bed.	Total.	Per available bed.	
Children's	1926	18	1,668	£ 30,101	£ 18-05	£ 26,883	£ 16-12	£ 27,290	£ 16-36	£ 5,674	£ 3-40	£ 53-93
	1927	16	1,556	31,212	20-06	34,346	22-07	26,858	17-26	5,472	3-52	62-91
Ear, Nose and Throat	1926	7	173	6,421	37-12	2,304	13-32	3,898	22-53	703	4-06	77-06
	1927	6	141	5,882	41-72	2,911	20-65	3,252	23-06	654	4-64	90-07
Eye	1926	19	783	18,226	23-28	11,798	15-07	30,998	39-59	3,973	5-07	83-01
	1927	18	732	20,102	27-46	13,755	18-79	21,838	29-83	3,900	5-33	81-41
Women's	1926	8	412	7,523	18-26	7,242	17-58	17,172	41-68	726	1-76	79-28
	1927	8	461	8,313	18-03	8,978	19-48	18,968	41-15	1,042	2-26	80-92

CERTAIN GROUPS OF SPECIAL HOSPITALS.

Receipts for Services Rendered.					Investments.		Other Receipts.		Extraordinary Income.		Total Income available for main- tenance per available bed.
Patients' Contributions.		Public Services.		Total Services rendered per available bed.	Interest from Investments.						
Total.	Per available bed.	Total.	Per available bed.			Total.	Per available bed.	Total.	Per available bed.	Total.	Per available bed.
24,956	£ 14-96	£ 10,852	£ 6-50	£ 21-46	£ 36,270	£ 21-74	£ 990	£ -59	£ 19,956	£ 11-96	£ 109-68
18,529	11 91	14,962	9 62	21 53	33,874	21 77	876	-56	48,187	30 97	137 74
5,802	33-54	1,203	6-95	40-49	1,355	7-83	15	-09	7,273	42-04	167-48
5,204	36-91	982	6-96	43-87	1,709	12-12	14	-10	3,698	26-23	172-39
10,944	13-98	3,555	4-54	18-52	18,811	24-02	383	-49	30,279	38-67	164-71
11,419	15 60	2,068	2 83	18 43	18,185	24 84	78	-11	28,084	38 37	163 16
18,514	44 94	4,243	10-30	55 24	7,612	18-48	1,767	4-29	11,600	28-16	185-45
18,238	39-56	4,115	8-93	48-49	6,621	14-36	692	1-50	35,732	77-51	222-78

ANALYSIS OF THE PRINCIPAL ITEMS OF EXPENDITURE ON IN ENGLAND

The Tables in this section supply details concerning four items of hospital expenditure which, together, form approximately five-sixths of the total cost of maintenance.

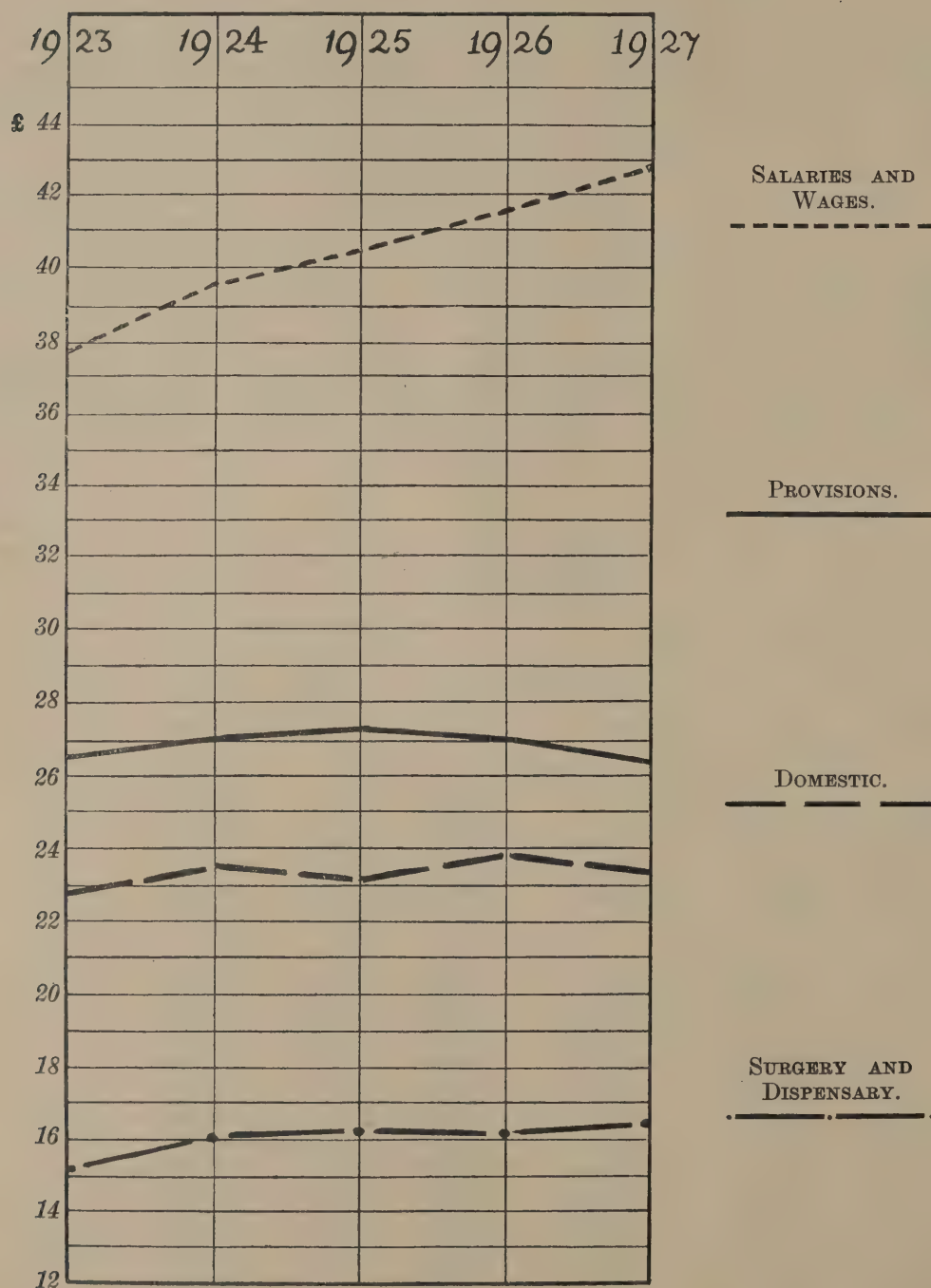
Table 30. Taking the hospitals as a whole, Provisions and Surgery and Dispensary have maintained a remarkable level during the last five years. Owing to the fact that only a few of the hospitals have yet adopted the recommendation of the new edition of the Revised Uniform System of Hospital Accounts that the Salaries and Wages of the Dispensing staff should appear under "Surgery and Dispensary" we have, for the time being, been compelled, for the sake of uniformity, to follow the old edition in this respect and include the item under "Salaries and Wages."

Expenditure under "Domestic" was slightly lower than in the year 1926. The drop would, no doubt, have been greater but for the fact that the high cost of Fuel and Light—items which are included under this heading—continued long after the dispute in the Coal Mining Industry had been settled. Table 58 shows that expenditure on Fuel and Light was still higher than in 1925. Another circumstance which tends to raise the cost under this heading as the number of hospitals following it increases, is that the new edition of the Revised Uniform System of Hospital Accounts provides for the whole of the cost of the Laundry to appear under "Domestic," instead of as previously under various headings.

TABLE 30
ANALYSIS OF THE PRINCIPAL ITEMS OF

Hospitals.	Year.	No. of Hospitals giving details.	No. of available beds.	Provisions.		Surgery and Dispensary.	
				Total.	Per available bed.	Total.	Per available bed.
Group A ..	1923	115	22,071	£ 603,529	£ 27·34	£ 371,651	£ 16·84
	1924	114	21,624	605,628	28·01	395,394	18·28
	1925	116	22,281	628,815	28·21	410,361	18·42
	1926	118	22,832	634,727	27·80	415,016	18·17
	1927	122	23,691	640,658	27·04	437,315	18·46
Group B ..	1923	176	8,835	225,633	25·54	120,566	13·65
	1924	183	9,260	242,271	26·16	130,700	14·12
	1925	184	9,491	247,403	26·07	131,263	13·83
	1926	189	9,980	262,854	26·34	141,598	14·19
	1927	189	9,995	258,336	25·95	144,582	14·52
Group C ..	1923	282	4,271	108,122	25·32	45,978	10·77
	1924	297	4,530	113,394	25·03	48,124	10·62
	1925	295	4,581	119,155	26·01	52,971	11·56
	1926	294	4,662	118,609	25·44	53,781	11·54
	1927	286	4,605	115,310	25·04	52,410	11·38
Total	1923	573	35,177	£ 937,284	£ 26·64	£ 538,195	£ 15·30
	1924	594	35,414	961,293	27·14	574,218	16·21
	1925	595	36,353	995,373	27·38	594,595	16·36
	1926	601	37,474	1,016,190	27·12	610,395	16·29
	1927	597	38,251	1,014,304	26·52	634,307	16·58

THE PRINCIPAL ITEMS OF EXPENDITURE PER AVAILABLE
BED OF THE TOTAL NUMBER OF HOSPITALS REVIEWED.



Illustrating Table 30.

TABLE 31.

ANALYSIS OF THE PRINCIPAL ITEMS OF EXPENDITURE ON MAINTENANCE
ACCOUNT OF THE 14 HOSPITALS ASSOCIATED WITH MEDICAL SCHOOLS
IN ENGLAND AND WALES.

Hospital.	Year.	Average No. of beds occupied daily.	Provisions.		Surgery and Dispensary.		Domestic.		Salaries and Wages.	
			Total.	Per occupied bed.	Total.	Per occupied bed.	Total.	Per occupied bed.	Total.	Per occupied bed.
1 ..	1923	280.56	£ 7,822	£ 27.9	£ 8,272	£ 29.5	£ 7,396	£ 26.4	£ 14,339	£ 51.1
	1924	277.12	8,469	30.6	7,715	27.8	6,799	24.5	13,929	50.3
	1925	281.93	8,578	30.4	8,170	29.0	7,051	25.0	14,087	50.0
	1926	272.72	8,104	29.72	8,332	30.55	8,322	30.51	14,351	52.62
	1927	282.65	8,344	29.52	8,137	28.79	7,452	26.36	14,892	52.69
2 ..	1923	189.50	7,100	37.5	4,695	24.8	6,462	34.1	10,827	57.1
	1924	199.88	7,515	37.6	5,577	27.9	6,275	31.4	11,681	58.4
	1925	200.91	7,541	37.5	5,470	27.2	6,053	30.1	11,414	56.8
	1926	200.62	7,453	37.15	5,631	28.07	6,746	33.63	12,099	60.31
	1927	195.15	7,300	37.41	5,818	29.81	6,325	32.41	12,739	65.28
3 ..	1923	314.00	11,697	37.3	8,884	28.3	12,710	40.5	19,480	62.0
	1924	318.00	12,896	40.6	9,293	29.2	12,834	40.4	20,789	65.4
	1925	323.00	12,646	39.1	9,912	30.7	13,539	41.9	21,745	67.3
	1926	326.00	12,362	37.92	10,148	31.13	16,386	50.26	22,953	70.41
	1927	343.00	12,841	37.44	10,505	30.63	15,334	44.70	24,247	70.69
4 ..	1923	181.70	6,306	34.7	5,216	28.7	5,742	31.6	12,332	67.9
	1924	185.80	6,443	34.7	5,995	32.3	5,534	29.8	12,673	68.2
	1925	192.20	6,518	33.9	5,586	29.1	5,936	30.9	13,503	70.3
	1926	192.96	6,586	34.13	4,412	22.86	6,718	34.82	14,292	74.07
	1927	198.85	6,608	33.23	5,122	25.76	5,379	27.05	15,025	75.56
5 ..	1923	351.00	13,157	37.5	9,936	28.3	8,955	25.5	12,733	36.3
	1924	341.00	14,622	42.9	10,054	29.5	9,310	27.3	13,888	49.7
	1925	376.00	14,998	39.9	11,085	29.5	11,008	29.3	15,016	39.9
	1926	407.00	15,716	38.61	10,433	25.63	12,487	30.68	15,760	38.72
	1927	408.00	13,778	33.77	10,490	25.71	13,562	25.89	16,365	40.11
6 ..	1923	234.00	7,839	33.5	7,111	30.4	7,953	34.0	9,714	41.5
	1924	274.00	9,791	35.7	8,045	29.4	9,806	35.8	12,000	43.8
	1925	269.00	9,668	35.9	8,531	31.7	9,513	35.4	13,281	49.4
	1926	275.00	8,539	31.05	7,084	25.76	9,461	34.40	13,160	47.85
	1927	283.00	8,595	30.37	7,134	25.21	9,168	32.39	13,741	48.55
7 ..	1923	287.70	9,383	32.6	6,247	21.7	10,974	38.1	18,020	62.6
	1924	300.00	12,079	40.3	8,099	27.0	12,489	41.6	19,062	63.5
	1925	310.00	12,709	41.0	8,501	27.4	11,394	36.8	19,501	62.9
	1926	319.30	13,482	42.22	7,897	24.73	13,427	42.05	20,095	62.93
	1927	300.20	12,424	41.38	7,657	25.51	11,108	37.00	20,606	68.64
8 ..	1923	241.88	6,654	27.5	5,167	21.4	5,706	23.6	14,643	60.5
	1924	245.25	7,709	31.4	6,940	28.3	5,609	22.9	15,210	62.0
	1925	244.17	7,862	32.2	5,705	23.4	5,573	22.8	15,388	63.0
	1926	240.88	8,108	33.66	5,488	22.78	6,328	26.27	16,629	69.03
	1927	235.95	8,021	33.99	5,497	23.30	5,663	24.00	17,085	72.41
9 ..	1923	541.00	20,415	37.7	7,049	13.0	15,782	29.2	39,571	73.1
	1924	539.00	20,965	38.9	7,556	14.4	17,235	32.0	40,536	75.2
	1925	543.00	22,286	41.0	7,520	13.8	15,455	28.5	41,614	76.6
	1926	542.00	21,775	40.18	8,511	15.70	19,462	35.91	41,842	77.20
	1927	545.00	18,544	34.02	8,294	15.22	17,477	32.07	42,128	77.30
10 ..	1923	461.00	13,672	29.7	16,252	35.3	15,995	34.7	30,008	65.1
	1924	467.00	13,619	29.2	14,960	32.0	15,198	32.5	29,945	64.1
	1925	477.00	14,119	29.6	16,765	35.1	18,621	39.0	32,808	68.8
	1926	471.00	13,873	29.45	16,564	35.17	15,671	33.27	35,767	75.94
	1927	474.00	13,071	27.57	16,673	35.17	15,772	33.27	36,213	76.40
11 ..	1923	537.40	14,356	26.7	10,629	19.8	13,501	25.1	43,748	81.4
	1924	539.00	14,730	27.3	10,661	19.8	13,123	24.3	43,971	81.6
	1925	535.00	15,100	28.2	10,779	20.1	13,335	24.9	44,308	82.8
	1926	556.00	15,355	27.62	11,034	19.85	14,796	26.61	45,699	82.19
	1927	563.40	14,898	26.44	10,448	18.54	14,802	26.27	42,771	75.91

TABLE 31.—continued.

Hospital.	Year.	Average No. of beds occupied daily.	Provisions.		Surgery and Dispensary.		Domestic.		Salaries and Wages.	
			Total.	Per occupied bed.	Total.	Per occupied bed.	Total.	Per occupied bed.	Total.	Per occupied bed.
12 ..	1923	169.00	£ 6,923	£ 40.9	£ 4,177	£ 24.7	£ 5,853	£ 34.6	£ 13,710	£ 81.1
	1924	172.00	7,104	41.3	5,054	29.4	5,920	34.4	14,652	85.2
	1925	191.00	7,220	37.8	4,763	24.9	6,144	32.2	15,113	79.1
	1926	187.00	7,183	38.41	5,013	26.81	6,928	37.05	15,074	80.61
	1927	187.00	6,584	35.21	4,651	24.87	8,849	47.32	13,036	69.71
13 ..	1923	179.00	5,924	33.1	3,301	18.4	4,296	24.0	6,601	36.9
	1924	174.00	5,682	32.1	3,886	22.3	4,346	25.0	6,775	38.9
	1925	177.00	6,256	35.3	3,576	20.2	4,392	24.8	7,285	41.2
	1926	169.00	6,470	38.28	3,574	21.15	4,747	28.09	7,359	43.55
	1927	162.00	6,251	38.59	4,762	29.39	5,494	33.91	7,803	48.17
14 ..	1923	318.60	11,353	36.6	7,442	23.4	11,258	35.3	19,666	61.7
	1924	323.80	13,058	40.3	8,579	26.5	12,825	39.6	19,902	61.5
	1925	340.80	13,087	38.4	9,170	26.9	10,571	31.0	20,491	60.1
	1926	354.60	13,734	38.73	8,119	22.90	12,877	36.31	20,912	58.97
	1927	351.90	13,401	38.08	8,157	23.18	9,593	27.26	21,578	61.83
Total ..	1923	4,286.34	£ 142,901	£ 33.3	£104,378	£ 24.4	£ 132,583	£ 30.9	£ 265,392	£ 61.9
	1924	4,355.85	154,682	35.5	112,414	25.8	137,303	31.5	275,013	63.1
	1925	4,461.01	158,588	35.5	115,533	25.9	138,585	31.1	285,554	64.0
	1926	4,514.08	158,740	35.17	112,240	24.86	154,356	34.19	295,992	65.57
	1927	4,530.10	150,660	33.26	113,345	25.02	142,978	31.56	298,409	65.87

Note:—Other Tables relating to the above hospitals are Nos. 7, 17, and 25.

TABLE 32.

ANALYSIS OF THE PRINCIPAL ITEMS OF EXPENDITURE ON MAINTENANCE
ACCOUNT OF THE GENERAL HOSPITALS WITHOUT MEDICAL SCHOOLS IN
ENGLAND AND WALES, CONTAINING 200 OR MORE AVAILABLE BEDS.

Hospital.	Year.	Average No. of beds occupied daily.	Provisions.		Surgery and Dispensary.		Domestic.		Salaries and Wages.	
			Total.	Per occupied bed.	Total.	Per occupied bed.	Total.	Per occupied bed.	Total.	Per occupied bed.
15	1923	175.50	£ 5,926	£ 33.77	£ 3,603	£ 20.53	£ 4,251	£ 24.22	£ 9,802	£ 55.85
	1924	163.93	5,900	35.99	3,739	22.81	4,246	25.90	9,862	60.77
	1925	176.77	6,097	34.49	3,805	21.53	4,224	23.90	10,059	56.90
	1926	168.79	6,312	37.40	3,674	21.77	4,643	27.51	10,226	60.58
	1927	172.06	6,642	38.60	3,752	21.81	4,801	27.90	10,143	58.95
16	1923	181.50	7,049	38.84	3,666	20.20	5,715	31.49	12,603	69.44
	1924	189.50	7,096	37.45	3,718	19.62	5,961	31.46	13,567	71.59
	1925	185.04	6,033	32.60	3,876	20.95	5,904	31.91	12,973	70.11
	1926	190.95	5,924	31.02	4,223	22.12	6,566	34.39	13,309	69.70
	1927	193.92	6,076	31.33	4,559	23.51	5,484	28.28	13,122	67.67
17	1923	157.38	6,219	39.52	3,501	22.25	5,316	33.78	9,017	57.29
	1924	194.84	7,273	37.33	4,277	21.95	6,929	35.05	11,294	57.97
	1925	187.23	7,186	38.38	4,546	24.28	5,725	30.58	11,806	63.06
	1926	195.00	7,731	39.65	4,616	23.67	7,207	36.96	12,458	63.89
	1927	196.31	7,261	36.99	4,835	24.63	7,658	39.01	12,593	64.15
18	1923	159.62	4,478	28.05	2,999	18.79	2,590	16.23	5,709	35.77
	1924	166.39	4,513	27.12	2,706	16.26	2,878	17.30	6,535	39.28
	1925	168.02	4,895	29.13	3,199	19.04	3,318	19.75	7,847	46.64
	1926	161.66	4,948	30.61	3,248	20.09	3,867	23.92	8,613	53.28
	1927	168.89	5,470	32.39	3,511	20.79	4,021	23.81	8,506	50.36
19	1923	157.50	5,871	37.28	4,720	29.97	5,113	32.46	8,121	51.56
	1924	198.60	6,266	31.56	4,712	23.72	5,362	27.00	8,197	41.27
	1925	222.00	7,355	33.13	5,356	24.13	5,691	25.64	9,412	42.40
	1926	256.30	8,240	32.15	5,943	23.19	7,005	27.33	10,938	42.68
	1927	256.00	9,698	37.88	5,849	22.85	7,247	28.31	11,898	46.48
20	1923	289.00	7,978	27.61	5,860	20.28	7,790	26.95	14,473	50.08
	1924	289.00	8,488	29.37	6,326	21.89	8,520	29.48	14,912	51.60
	1925	295.00	8,911	30.21	6,547	22.19	8,743	29.64	15,262	51.74
	1926	303.00	9,327	30.78	6,536	21.57	8,259	27.26	15,529	51.25
	1927	292.00	9,519	32.60	5,975	20.46	9,254	31.69	14,559	49.86
21	1923	206.00	5,575	27.04	3,008	14.60	3,075	14.93	6,545	31.77
	1924	195.00	5,377	27.57	3,431	17.59	3,365	17.26	7,971	40.88
	1925	199.00	5,511	27.69	3,609	18.14	3,316	16.66	8,181	41.11
	1926	202.00	5,623	27.84	4,282	21.20	3,826	18.94	8,738	43.26
	1927	203.00	5,604	27.60	4,314	21.25	4,076	20.08	9,137	45.01
22	1923	248.60	8,752	35.21	5,287	21.27	4,906	19.73	9,340	37.57
	1924	243.80	9,019	36.99	6,604	27.09	4,784	19.62	9,875	40.50
	1925	274.14	9,570	34.91	5,832	21.27	5,081	18.53	9,744	35.54
	1926	271.66	8,734	32.15	6,343	23.35	5,492	20.22	10,351	38.10
	1927	273.59	8,294	30.31	5,881	21.49	5,304	19.39	10,772	39.38
23	1923	219.29	8,372	38.18	5,811	26.50	6,697	30.54	11,979	54.63
	1924*	Accounts cover a period of nine months.								
	1925	218.04	9,406	43.14	5,468	25.08	8,469	38.84	11,996	55.02
	1926	231.37	8,962	38.73	5,976	25.83	9,988	43.17	11,950	51.65
	1927	232.25	9,896	42.61	6,361	27.39	9,821	42.29	12,352	53.18
24	1923	281.20	11,580	41.18	6,864	24.41	9,178	32.64	23,073	82.05
	1924	321.00	14,190	44.23	6,333	19.73	11,627	36.22	25,805	80.39
	1925	324.50	14,980	46.16	6,739	20.77	11,063	34.09	26,047	80.27
	1926	334.50	15,376	45.97	6,197	18.53	9,813	29.34	27,751	82.96
	1927	346.00	13,973	40.38	6,319	18.26	10,477	30.28	27,973	80.85
25	1923	199.00	6,306	31.69	4,033	20.27	5,006	25.16	9,652	48.50
	1924	202.00	6,529	32.32	4,912	24.32	5,401	26.74	9,754	48.29
	1925	201.00	6,772	33.69	4,935	23.56	4,880	24.28	10,435	51.92
	1926	202.00	6,806	33.69	4,911	24.31	4,956	24.53	10,508	52.02
	1927	207.00	6,423	31.03	4,755	22.97	4,353	21.03	10,607	51.24
26	1923	197.64	6,402	32.39	7,141	36.13	5,246	26.54	12,002	60.73
	1924	203.51	7,019	34.49	6,277	30.84	5,711	28.06	12,324	60.56
	1925	212.54	8,573	40.34	7,368	34.67	6,130	28.84	12,888	60.64
	1926	219.73	10,154	46.21	7,248	32.99	7,072	32.18	14,685	66.83
	1927	217.66	9,569	43.96	7,125	32.73	7,774	35.72	16,228	74.56

TABLE 32.—continued.

Hospital.	Year.	Average No. of beds occupied daily.	Provisions.		Surgery and Dispensary.		Domestic.		Salaries and Wages.	
			Total.	Per occupied bed.	Total.	Per occupied bed.	Total.	Per occupied bed.	Total.	Per occupied bed.
27	1923	190-00	£ 6,143	£ 32-33	£ 5,997	£ 31-56	£ 6,441	£ 33-90	£ 8,563	£ 45-07
	1924	185-00	6,302	34-06	6,538	35-34	6,705	36-24	9,003	48-66
	1925	173-00	6,472	37-40	5,455	31-53	6,161	35-61	9,950	57-51
	1926	185-00	6,964	37-64	5,869	31-72	5,767	31-17	10,399	56-21
	1927	195-00	6,981	35-80	6,454	33-10	7,689	39-43	10,550	54-10
28	1923	250-00	9,104	36-42	4,560	18-24	8,770	35-08	12,901	51-60
	1924	248-00	8,632	34-81	5,775	23-29	8,948	36-08	14,115	56-92
	1925	262-00	7,942	30-31	5,722	21-84	7,808	29-80	14,566	55-60
	1926	266-50	7,968	29-90	5,719	21-46	10,830	40-64	14,738	55-30
	1927	272-50	9,413	34-54	5,511	20-22	10,509	38-56	14,939	54-82
29	1923	264-00	7,618	28-86	6,801	25-76	6,908	26-17	17,885	67-75
	1924	267-00	8,138	30-48	7,174	26-87	8,119	30-41	18,302	68-55
	1925	272-70	7,653	28-06	7,286	26-71	6,851	25-12	18,847	69-11
	1926	273-40	8,424	30-81	6,817	24-93	8,920	32-63	20,814	76-13
	1927	293-60	8,347	28-43	8,492	28-92	8,268	28-16	23,071	78-58
30	1923	160-00	3,573	22-33	2,311	14-44	3,419	21-37	6,073	37-96
	1924	171-00	4,389	25-67	2,416	14-13	3,459	20-23	6,568	38-41
	1925	192-00	4,974	25-91	2,745	14-30	4,023	20-95	10,657	55-51
	1926	189-00	5,016	26-54	2,513	13-30	4,430	23-44	11,686	61-83
	1927	191-00	4,868	25-49	3,011	15-76	4,404	23-06	8,061	42-20
31	1923	169-50	4,980	29-38	3,853	22-73	4,342	25-62	11,110	65-55
	1924	176-87	5,453	30-83	4,356	24-63	5,181	29-29	13,442	76-00
	1925	185-90	5,347	28-76	4,711	25-34	5,109	27-48	12,529	67-40
	1926	181-33	5,295	20-20	4,573	25-22	5,489	30-27	13,072	72-09
	1927	189-81	5,666	29-83	5,176	27-25	5,486	28-89	13,780	72-56
32	1923	280-00	9,540	34-07	6,480	23-14	9,968	35-60	15,814	56-48
	1924	275-00	8,829	32-10	7,584	27-58	11,630	42-29	16,407	59-66
	1925	275-00	8,777	31-92	7,171	26-08	9,332	33-93	17,142	62-33
	1926	277-00	8,756	31-61	8,325	30-05	9,180	33-14	17,135	61-86
	1927	275-00	8,299	30-18	7,322	26-62	9,569	34-80	17,734	64-49
33	1923	291-38	10,137	34-79	4,868	16-71	7,641	26-22	13,843	47-51
	1924	294-42	10,144	34-45	4,780	16-24	8,019	27-24	13,937	47-34
	1925	287-35	10,407	36-22	4,867	16-94	8,863	30-84	13,385	46-58
	1926	277-95	9,980	35-91	4,274	15-38	8,712	31-34	13,619	49-00
	1927	284-83	8,310	29-22	4,381	15-40	8,431	29-64	13,893	48-84
34	1923	209-50	9,472	45-21	4,191	20-00	7,435	35-49	12,155	58-02
	1924	219-29	10,181	46-43	5,457	24-88	8,058	36-75	12,390	56-50
	1925	222-19	9,995	44-98	5,518	24-83	8,184	36-83	13,247	59-62
	1926	260-87	9,636	36-92	5,813	22-27	10,355	39-68	14,266	54-67
	1927	273-90	8,882	32-43	6,471	23-62	9,106	33-24	14,505	52-96
35	1923	182-76	5,483	30-00	6,253	34-21	6,400	35-02	8,159	44-10
	1924	179-46	5,452	30-38	5,822	32-44	5,769	32-15	9,884	55-08
	1925	180-30	5,328	29-55	5,454	30-25	5,003	27-76	9,981	55-36
	1926	190-69	5,596	29-35	5,283	27-70	6,017	31-55	10,387	54-47
	1927	182-73	5,411	29-61	4,938	27-02	5,528	30-25	10,943	59-89
36	1923	147-32	4,954	33-63	2,297	15-59	5,553	37-69	6,377	43-29
	1924	133-40	5,551	41-61	2,590	19-42	5,536	41-50	6,662	49-94
	1925	138-22	6,181	44-72	2,990	21-63	6,508	47-08	6,993	50-59
	1926	182-24	6,894	37-83	3,718	20-40	8,621	47-32	8,284	45-46
	1927	195-08	6,893	35-33	3,622	18-57	8,034	41-18	9,081	46-55
37	1923	130-50	4,373	33-51	2,079	15-93	4,297	32-93	7,611	58-32
	1924	147-50	4,828	32-73	2,322	15-74	5,614	38-06	8,184	55-48
	1925	146-70	5,127	34-95	2,750	18-75	4,964	33-84	9,072	61-84
	1926	166-30	5,245	31-54	3,200	19-24	4,711	28-33	9,086	54-64
	1927	170-60	5,526	32-39	3,105	18-20	4,599	26-96	9,403	55-12
Totals ..	1923	4747-19	£ 159,885	£ 33-68	£ 106,183	£ 22-37	£ 136,057	£ 28-66	£ 252,807	£ 53-25
	1924*	4664-51	159,578	34-21	107,849	23-12	141,822	30-40	258,990	55-52
	1925	4998-64	173,492	34-71	115,949	23-20	145,350	29-08	283,019	56-62
	1926	5187-34	177,911	34-30	119,301	23-00	161,726	31-18	298,542	57-55
	1927	5282-43	177,021	33-51	121,719	23-04	161,893	30-65	303,850	57-52

NOTE.—Other Tables relating to the above hospitals are Nos. 8, 18 and 26.

TABLE 33.
ANALYSIS OF THE PRINCIPAL ITEMS OF EXPENDITURE ON MAINTENANCE
ACCOUNT OF THE GENERAL HOSPITALS WITHOUT MEDICAL SCHOOLS IN
ENGLAND AND WALES, CONTAINING FROM 150 TO 199 AVAILABLE BEDS.

Hospital.	Year.	Average No. of beds occupied daily.	Provisions.		Surgery and Dispensary.		Domestic.		Salaries and Wages.	
			Total.	Per occupied bed.	Total.	Per occupied bed.	Total.	Per occupied bed.	Total.	Per occupied bed.
38	1924	104.97	£ 2,892	£ 27.55	£ 2,252	£ 21.45	£ 3,122	£ 29.74	£ 4,286	£ 40.83
	1925	105.50	2,912	27.60	2,532	24.00	2,912	27.60	4,576	43.37
	1926	96.55	2,906	30.10	1,891	19.59	3,390	35.11	4,614	47.79
	1927	102.50	3,109	30.33	2,648	25.83	3,023	29.49	5,040	49.17
39	1924	158.80	5,848	36.83	2,361	14.87	3,288	20.71	6,690	42.13
	1925	165.78	5,881	35.47	2,924	17.64	3,644	21.96	6,862	41.39
	1926	169.27	5,524	32.63	2,806	16.58	4,264	25.19	7,048	41.64
	1927	173.07	5,424	31.34	2,907	16.80	3,994	23.08	7,696	44.47
40	1924	135.00	4,716	34.93	4,104	30.40	3,407	25.23	7,829	57.93
	1925	132.00	4,988	37.79	4,005	30.34	3,797	28.77	9,031	68.42
	1926	135.00	4,866	36.04	4,327	32.05	4,450	32.96	8,552	63.35
	1927	138.00	4,696	34.03	3,453	25.02	3,565	25.83	9,076	65.77
41	1924	147.97	3,959	26.76	3,700	25.01	3,548	23.98	6,993	47.26
	1925	178.43	4,294	24.07	3,922	21.98	3,449	19.33	8,193	45.92
	1926	178.35	4,184	23.45	3,675	20.61	4,019	22.53	8,940	50.13
	1927	180.98	4,316	23.85	3,775	20.86	4,488	24.80	8,516	47.05
42	1924	137.28	5,422	39.50	3,062	22.30	4,670	34.02	7,092	51.66
	1925	140.00	5,477	39.12	3,444	24.60	4,158	29.70	7,145	51.04
	1926	140.30	5,229	37.27	3,653	26.04	4,273	30.46	8,001	57.03
	1927	142.16	4,731	33.28	3,466	24.38	4,367	30.72	8,249	58.03
43	1924	90.00	2,313	25.70	913	10.14	2,849	31.66	3,601	40.11
	1925	120.00	2,568	21.40	1,042	8.68	3,338	27.82	3,777	31.48
	1926	111.00	2,815	25.36	1,225	11.04	3,676	33.12	4,213	37.95
	1927	113.00	2,786	24.65	1,382	12.23	3,668	32.46	4,392	38.87
44	1924	143.20	4,371	30.52	2,090	14.59	4,077	28.47	5,519	38.54
	1925	162.01	4,739	29.25	2,779	17.15	4,363	26.93	6,183	38.16
	1926	169.36	5,010	29.58	2,511	14.83	4,260	25.15	6,478	38.25
	1927	165.50	5,151	31.12	2,565	15.50	4,024	24.31	6,832	41.28
45	1924	153.68	4,251	27.66	4,332	28.19	3,999	26.02	8,155	53.06
	1925	159.93	4,723	29.53	4,151	25.96	3,909	24.44	8,216	51.37
	1926	168.16	4,667	27.75	4,079	24.26	4,877	29.00	8,570	50.96
	1927	167.09	4,459	26.69	4,117	24.64	4,215	25.22	8,902	53.28
46	1924	127.20	4,061	31.93	1,913	15.04	4,140	32.55	6,028	47.39
	1925	131.30	3,953	30.11	2,246	17.11	4,766	36.30	6,574	50.07
	1926	122.50	3,444	28.11	2,149	17.54	4,694	38.32	6,699	54.61
	1927	123.10	3,273	26.59	2,265	18.40	4,887	39.70	6,845	55.60
47	1924	143.29	4,270	29.80	3,097	21.61	3,444	24.04	8,206	57.27
	1925	150.01	3,914	26.09	2,902	19.35	3,400	22.67	8,201	54.67
	1926	152.43	3,718	24.39	2,561	16.80	3,612	23.70	8,510	55.83
	1927	156.05	3,670	23.52	3,226	20.67	2,862	18.34	8,754	56.10
48	1924	147.00	5,009	34.07	3,452	23.48	4,091	27.83	6,866	46.71
	1925	142.00	4,997	35.19	3,156	22.23	4,017	28.29	7,162	50.44
	1926	121.00	4,918	40.64	2,953	24.40	4,494	37.14	7,433	61.43
	1927	133.00	4,987	37.50	3,149	23.68	4,050	30.45	6,870	51.65
49	1924	141.00	4,863	34.49	2,527	17.92	4,173	29.60	7,275	51.60
	1925	157.00	4,516	28.76	2,681	17.08	3,790	24.14	7,224	46.01
	1926	163.00	4,584	28.12	2,914	17.88	4,344	26.65	7,523	46.15
	1927	164.40	4,755	28.92	3,027	18.41	3,620	22.02	8,180	49.76
50	1924	110.89	3,372	30.41	2,098	18.92	3,205	28.90	5,369	48.42
	1925	113.93	3,251	28.54	1,715	15.05	2,859	25.09	5,624	49.36
	1926	114.97	3,106	27.02	2,857	24.85	3,370	29.31	5,757	50.07
	1927	128.99	3,482	26.99	2,388	18.51	3,438	26.65	6,136	47.57
51	1924	113.00	4,266	37.75	3,066	27.13	2,974	26.32	8,557	75.72
	1925	117.00	4,216	36.03	3,139	26.83	3,302	28.22	8,980	76.75
	1926	119.00	4,373	36.75	2,844	23.90	4,100	34.45	8,825	74.16
	1927	120.00	4,749	39.57	3,641	30.34	3,906	32.55	9,670	80.58
52	1926	Figures for 1926 are								
	1927	128.00	4,549	35.54	3,464	27.06	5,711	44.62	5,306	41.45
Totals ..	1924	1853.28	£ 59,613	£ 32.17	£ 38,967	£ 21.03	£ 50,987	£ 27.51	£ 92,466	£ 49.89
	1925	1974.89	60,429	30.60	40,638	20.58	51,704	26.18	97,748	49.50
	1926	1960.89	59,342	30.26	40,445	20.63	57,823	29.49	101,163	51.59
	1927	2135.84	64,137	30.03	45,473	21.29	59,818	28.01	110,464	51.72

NOTE.—Other Tables relating to the above hospitals are Nos. 9, 19, and 27.

TABLE 34.

ANALYSIS OF THE PRINCIPAL ITEMS OF EXPENDITURE ON MAINTENANCE
ACCOUNT OF THE GENERAL HOSPITALS WITHOUT MEDICAL SCHOOLS IN
ENGLAND AND WALES, CONTAINING FROM 125 TO 149 AVAILABLE BEDS.

Hospital.	Year.	Average No. of beds occupied daily.	Provisions.		Surgery and Dispensary.		Domestic.		Salaries and Wages.	
			Total.	Per occupied bed.	Total.	Per occupied bed.	Total.	Per occupied bed.	Total.	Per occupied bed.
52	1926	119-00	£ 4,612	£ 38-76	£ 3,306	£ 27-78	£ 5,208	£ 43-76	£ 4,874	£ 40-96
	1927	See Table 33.								
53	1925	98-13	2,879	29-34	1,145	11-67	1,858	18-93	3,524	35-91
	1926	96-50	2,886	29-91	960	9-95	1,878	19-46	3,716	38-51
	1927	109-40	2,992	27-35	1,512	13-82	1,955	17-87	3,979	36-37
54	1925	123-03	3,732	30-33	2,741	22-28	3,793	30-83	5,253	42-70
	1926	124-40	3,995	32-11	2,422	19-47	4,735	38-06	5,409	43-48
	1927	128-34	4,031	31-41	2,388	18-61	4,608	35-90	5,468	42-60
55	1925	103-37	3,012	29-14	1,504	14-55	2,643	25-57	5,116	49-49
	1926	107-80	3,155	29-27	1,691	15-69	3,049	28-28	5,357	49-69
	1927	112-20	3,378	30-11	1,989	17-73	3,442	30-68	5,308	47-31
56	1925	108-10	3,847	35-59	2,584	23-90	4,087	37-81	5,285	48-89
	1926	114-40	4,064	35-52	2,613	22-84	4,588	40-10	5,433	47-49
	1927	122-90	4,207	34-23	2,560	20-83	4,369	35-55	5,452	44-36
57	1925	118-28	3,728	31-52	1,705	14-41	3,173	26-83	3,644	30-81
	1926	127-13	3,759	29-57	1,809	14-23	3,377	26-56	3,860	30-36
	1927	130-72	3,762	28-78	2,058	15-74	3,410	26-09	3,931	30-07
58	1925	123-25	4,411	35-79	3,318	26-92	4,011	32-54	7,280	59-07
	1926	120-44	4,417	36-67	3,166	26-29	3,821	31-73	7,092	58-88
	1927	129-50	4,500	34-75	3,021	23-33	3,589	27-71	7,454	57-56
59	1925	112-00	3,249	29-01	3,144	28-07	3,207	28-63	6,113	54-58
	1926	121-70	3,327	27-34	3,425	28-14	3,925	32-25	7,312	60-08
	1927	117-50	3,121	26-56	2,938	25-00	4,703	40-02	7,795	66-34
60	1926	102-20	4,013	39-27	1,424	13-93	2,589	25-33	4,540	44-42
	1927	111-99	5,187	46-32	1,586	14-16	3,005	26-83	5,556	49-61
61	1925	118-38	3,015	25-47	3,743	31-62	2,560	21-63	4,539	38-34
	1926	115-77	3,029	26-16	3,324	28-71	2,660	22-98	4,670	40-34
	1927	112-06	2,919	26-05	3,319	29-62	2,710	24-18	4,937	44-06
62	1925	124-00	4,587	36-99	3,114	25-11	4,588	37-00	6,167	49-73
	1926	128-80	4,500	34-94	3,337	25-91	4,493	34-88	6,490	50-39
	1927	121-20	3,601	29-71	2,570	21-20	4,808	39-67	7,240	59-73
63	1925	116-00	2,849	24-56	3,328	28-69	3,524	30-38	6,211	53-54
	1926	107-00	2,717	25-39	3,179	29-71	3,657	34-18	6,713	62-74
	1927	113-00	2,615	23-14	3,294	29-15	3,134	27-73	7,111	62-93
64	1926	88-76	3,825	37-01	3,644	41-05	3,419	38-52	6,614	74-52
	1927	100-82	3,666	36-36	4,081	40-48	5,088	50-47	7,778	77-15
65	1925	83-90	2,707	32-26	2,934	34-97	1,954	23-29	4,251	50-67
	1926	84-50	2,708	32-05	2,706	32-02	2,163	25-60	4,247	50-26
	1927	93-10	2,639	28-34	2,799	30-06	2,613	28-07	4,357	46-80
66	1927	91-01	2,236	24-57	1,949	21-41	2,829	31-08	3,755	41-26
67	1927	118-00	3,575	30-30	2,670	22-63	3,644	30-88	5,196	44-03
68	1927	86-26	2,999	34-77	530	6-14	1,890	21-91	1,435	16-63
69	1927	90-30	7,292	30-92	1,707	18-90	2,760	30-56	3,827	42-38
Totals.	1925	1,228-44	£ 38,016	£ 30-95	£ 29,260	£ 23-82	£ 35,398	£ 28-82	£ 57,383	£ 46-71
	1926	1,558-40	50,467	32-38	37,006	23-75	49,562	31-80	76,327	48-98
	1927	1,888-30	58,220	30-83	40,971	21-70	58,557	31-01	90,579	47-97

NOTES.—Other Tables relating to the above hospitals are Nos. 10, 20 and 28.

Where no figures are given for 1925 or 1926 the hospital had less than 125 available beds in that year.

TABLE 35.

ANALYSIS OF THE PRINCIPAL ITEMS OF EXPENDITURE ON MAINTENANCE
ACCOUNT OF CERTAIN GROUPS OF SPECIAL HOSPITALS.

Hospitals.	Year.	No. of Hpls.	Average No. of beds occupied daily.	Provisions.		Surgery and Dispensary.		Domestic.		Salaries and Wages.	
				Total.	Per occupied bed.	Total.	Per occupied bed.	Total.	Per occupied bed.	Total.	Per occupied bed.
Children's ..	1926	18	1386.29	£ 35,262	£ 25.44	£ 17,420	£ 12.57	£ 36,582	£ 26.39	£ 60,440	£ 43.60
	1927	16	1296.30	31,435	24.25	18,578	14.33	36,269	27.98	57,225	44.14
Ear, Nose, and Throat ..	1926	7	118.24	3,614	30.56	3,275	27.70	4,402	37.23	7,791	65.89
	1927	6	99.58	2,978	29.91	2,873	28.85	3,612	36.27	7,554	75.86
Eye	1926	19	524.68	17,679	33.69	11,413	21.75	17,915	34.14	31,370	59.79
	1927	18	475.01	15,213	32.03	9,635	20.28	14,651	30.84	28,063	59.08
Women's ..	1926	8	364.39	12,868	35.31	9,008	24.72	12,934	35.49	20,637	56.63
	1927	8	372.01	13,468	36.20	9,706	26.09	12,103	32.53	21,921	58.93

NOTE.—Other Tables relating to the above hospitals are Nos. 11, 21 and 29

TABLE 36.

EXPENDITURE ON FUEL AND LIGHT.

Hospitals.	Year.	No. of Hospitals giving details.	No. of available beds.	Expenditure on Coal, Coke, Gas and Electricity.	Expenditure per available bed.
Group A	1923	115	22,071	£ 281,154	£ 12.74
	1924	114	21,624	289,403	13.38
	1925	116	22,281	282,899	12.70
	1926	118	22,832	337,250	14.77
	1927	122	23,691	312,511	13.19
Group B	1923	170	8,582	92,085	10.73
	1924	186	9,399	101,943	10.85
	1925	180	9,176	99,244	10.82
	1926	191	10,072	120,088	11.92
	1927	194	10,269	120,621	11.75
Group C	1923	266	3,994	39,979	9.96
	1924	288	4,432	45,614	10.29
	1925	277	4,354	45,759	10.51
	1926	284	4,480	47,724	10.65
	1927	283	4,558	52,144	11.44
Total	1923	551=88% (a)	34,647=96.03% (b)	£ 413,036	£ 11.92
	1924	588=89% (a)	35,455=96.26% (b)	436,960	12.32
	1925	573=88% (a)	35,811=95.00% (b)	427,902	11.95
	1926	593=90% (a)	37,384=96.37% (b)	505,062	13.51
	1927	599=91% (a)	38,518=96.49% (b)	485,276	12.60

(a) Percentage of hospitals reviewed.

(b) Percentage of total available beds in hospitals reviewed.

SECTION 5.

TOTAL RECEIPTS AND TOTAL EXPENDITURE OF THE VOLUNTARY HOSPITALS IN ENGLAND AND WALES.

The financial position of the English and Welsh Provincial hospitals for the year 1927 may be summarised as follows :—

Ordinary Income ...	...£ 5,202,737	Ordinary Expenditure ...	...£ 5,116,075
Extraordinary Income ...	... 755,529	Extraordinary Expenditure ...	... 16,157
Receipts for Capital Purposes ...	... 1,210,307	Capital Expenditure ...	... 1,221,386
		Surplus for the year ...	... 814,955
	<u>£ 7,168,573</u>		<u>£ 7,168,573</u>

Ordinary income rose by £439,980, Extraordinary Income by £238,391, while Receipts for Capital Purposes fell by £84,517, being a nett increase for all purposes of £592,854.

On the expenditure side Ordinary Expenditure increased by £143,056, Extraordinary Expenditure fell by £4,850, and Capital Expenditure fell by £196,923.

The surplus for 1927 was more than five times as much as that of 1926.

Table 37 shows that as with maintenance income, so with total receipts, financial support was distributed among the Groups with less partiality than in the preceding year. It will be observed from Table 38 that the percentage of hospitals having a surplus of total receipts over total expenditure is 66 per cent., or nine per cent. lower than those having surplus of maintenance income over maintenance expenditure only.

TABLE 37.
TOTAL RECEIPTS AND TOTAL EXPENDITURE.

Hospitals.	Year.	No. of Hospitals.	Total Receipts.	Total Expenditure.	Surplus.	Deficit.
Group A ..	1923	115	£ 4,211,350	£ 3,575,704	£ 635,646	—
	1924	114	3,713,091	3,556,831	156,260	—
	1925	116	4,132,923	3,728,454	404,469	—
	1926	118	3,898,853	3,902,759	—	£ 3,906
	1927	122	4,446,581	3,970,482	476,099	—
Group B ..	1923	184	1,437,548	1,246,068	191,480	—
	1924	197	1,658,400	1,475,183	183,217	—
	1925	198	1,671,981	1,477,662	194,319	—
	1926	204	1,823,146	1,789,962	33,184	—
	1927	209	1,924,226	1,664,852	259,374	—
Group C ..	1923	325	735,887	631,950	103,937	—
	1924	351	824,358	710,692	113,666	—
	1925	340	823,695	712,499	111,196	—
	1926	334	852,720	719,614	133,106	—
	1927	324	797,766	718,284	79,482	—
Total ..	1923	624	£ 6,384,785	£ 5,453,722	£ 931,063	—
	1924	662	6,195,849	5,742,706	453,143	—
	1925	654	6,628,599	5,918,615	709,984	—
	1926	656	6,574,719	6,412,335	162,384	—
	1927	655	7,168,573	6,353,618	814,955	—

TABLE 38.
HOSPITALS HAVING AN **EXCESS OF TOTAL RECEIPTS** OVER
TOTAL EXPENDITURE.

Hospitals.	Year.	No. of Hospitals.	Total Receipts.	Total Expenditure.	Surplus.
Group A	1923	81 (70%)	£ 3,347,221	£ 2,494,243	£ 852,978
	1924	66 (58%)	2,192,212	1,713,102	479,110
	1925	74 (64%)	2,872,640	2,222,945	649,695
	1926	61 (52%)	2,106,904	1,741,359	365,545
	1927	78 (64%)	3,017,485	2,282,103	735,382
Group B	1923	126 (68%)	1,062,048	762,146	299,902
	1924	130 (66%)	1,212,639	919,582	293,057
	1925	130 (66%)	1,170,975	877,941	293,034
	1926	118 (58%)	1,043,366	796,220	247,146
	1927	135 (65%)	1,329,171	958,265	370,906
Group C	1923	239 (74%)	570,762	414,779	155,983
	1924	253 (72%)	615,483	444,146	171,337
	1925	226 (66%)	608,498	461,992	146,506
	1926	217 (65%)	596,913	415,101	181,812
	1927	220 (68%)	590,943	447,986	142,957
Total	1923	446 (71%)	£ 4,980,031	£ 3,671,168	£ 1,308,863
	1924	449 (68%)	4,020,334	3,076,830	943,504
	1925	430 (66%)	4,652,113	3,562,878	1,089,235
	1926	396 (60%)	3,747,183	2,952,680	794,503
	1927	433 (66%)	4,937,599	3,688,354	1,249,245

TABLE 39.
HOSPITALS HAVING AN **EXCESS OF TOTAL EXPENDITURE** OVER
TOTAL RECEIPTS.

Hospitals.	Year.	No. of Hospitals.	Total Receipts.	Total Expenditure.	Deficit.
Group A	1923	34 (30%)	£ 864,129	£ 1,081,461	£ 217,332
	1924	48 (42%)	1,520,879	1,843,729	322,850
	1925	42 (36%)	1,260,283	1,505,509	245,226
	1926	57 (48%)	1,791,949	2,161,400	369,451
	1927	44 (36%)	1,429,096	1,688,379	259,283
Group B	1923	58 (32%)	375,500	483,922	108,422
	1924	67 (34%)	445,761	555,601	109,840
	1925	68 (34%)	501,006	599,721	98,715
	1926	86 (42%)	779,780	993,742	213,962
	1927	74 (35%)	595,055	706,587	111,532
Group C	1923	86 (26%)	165,125	217,171	52,046
	1924	98 (28%)	208,875	266,546	57,671
	1925	114 (34%)	215,197	250,507	35,310
	1926	117 (35%)	255,807	304,513	48,706
	1927	104 (32%)	206,823	270,298	63,475
Total	1923	178 (29%)	£ 1,404,754	£ 1,782,554	£ 377,800
	1924	213 (32%)	2,175,515	2,665,876	490,361
	1925	224 (34%)	1,976,486	2,355,737	379,251
	1926	260 (40%)	2,827,536	3,459,655	632,119
	1927	222 (34%)	2,230,974	2,665,264	434,290

TABLE 40.

TOTAL RECEIPTS AND TOTAL EXPENDITURE OF GENERAL AND SPECIAL HOSPITALS SHOWN SEPARATELY.

Hospitals.	No. of Hospitals.	Available Beds.	Total Receipts.	Total Expenditure.	Surplus.
General Hospitals—					
Group A	109	21,273	£ 4,069,366	£ 3,638,846	£ 430,520
Group B	150	7,772	1,267,195	1,222,154	145,041
Group C	292	4,577	690,416	623,095	67,321
Total ..	551	33,622	£ 6,026,977	£ 5,384,095	£ 642,882
Special Hospitals—					
Group A	13	2,418	£ 377,215	£ 331,636	£ 45,579
Group B	59	3,295	657,031	542,698	114,333
Group C	32	584	107,350	95,189	12,161
Total ..	104	6,297	£ 1,141,596	£ 969,523	£ 172,073

TABLE 41.

LEGACIES RECEIVED.

Hospitals.	Year.	No. of Hospitals.	No. of available beds.	Free † Legacies.	Earmarked	Total Legacies.	Per available bed.*		
							Free. †	Earmarked	Total.
Group A ..	1924	114	21,624	£ 279,733	£ 92,159	£ 371,932	£ 13	£ 4	£ 17
	1925	116	22,281	333,158	75,233	408,239	15	3	18
	1926	118	22,832	304,158	92,528	396,686	13	4	17
	1927	122	23,691	515,761	38,749	554,510	22	2	24
Group B ..	1924	197	9,958	128,921	22,200	151,121	13	2	15
	1925	198	10,201	115,640	20,156	135,796	11	2	13
	1926	204	10,736	144,001	8,800	152,801	13	1	14
	1927	209	11,067	184,370	20,642	205,012	17	2	19
Group C ..	1924	351	5,249	45,384	7,900	53,284	9	2	11
	1925	340	5,213	34,062	4,248	38,310	6	1	7
	1926	334	5,224	62,984	31,070	94,054	12	6	18
	1927	324	5,161	48,607	5,090	53,697	9	1	10
Total ..	1924	662	36,831	£ 454,078	£ 122,259	£ 576,337	£ 12	£ 3	£ 15
	1925	654	37,695	482,860	99,637	582,497	13	2	15
	1926	656	38,792	511,143	132,398	643,541	13	3	16
	1927	655	39,919	748,738	64,481	813,219	19	2	21

* Calculated to the nearest £.

† Free Legacies are included under "Extraordinary Income" in Tables 12 to 21 inclusive.

SECTION 6.

VOLUME OF WORK DONE IN THE VOLUNTARY HOSPITALS IN SCOTLAND.

While the volume of work done appears to increase in Scotland at very much the same rate per bed as in England and Wales, it is distributed rather differently among the hospitals.

The comparison between the English and Scottish Medical School Hospitals regarding the number of in-patients and out-patients treated is as follows :—

					Per occupied bed.	
					In-patients.	Out-patients.
English Medical School Hospitals	...	...	...	...	20·2	96·8
Scottish " " "	...	...	...	...	18·3	65·2

TABLE 42.

NUMBER OF IN PATIENTS AND OUT-PATIENTS TREATED AND PERCENTAGE OF AVAILABLE BEDS OCCUPIED.

Hospitals.	Year.	No. of Hospitals giving details.	No. of available beds.	Percentage of available beds occupied daily.	No. of New In-patients.	No. of New Out-patients.
Group A	1923	19	5,435	90·81%	82,822	257,700
	1924	19	5,495	91·80%	88,140	290,730
	1925	19	5,532	94·21%	92,000	298,238
	1926	19	5,694	92·20%	95,239	318,351
	1927	20	5,973	91·42%	104,061	344,414
Group B	1923	20	1,149	86·53%	14,728	36,894
	1924	20	1,210	82·47%	15,067	38,363
	1925	26	1,389	80·67%	18,577	47,047
	1926	26	1,428	83·40%	20,398	61,164
	1927	28	1,477	76·77%	21,551	68,696
Group C	1923	46	728	63·32%	7,544	30,590
	1924	53	844	59·33%	8,063	30,622
	1925	48	777	58·26%	6,887	30,629
	1926	53	901	59·41%	8,079	26,315
	1927	52	843	73·95%	8,210	26,948
Total	1923	85= 99% (a)	7,312=99% (b)		105,094	325,184
	1924	92= 99% (a)	7,549=99% (b)		111,270	359,715
	1925	93= 98% (a)	7,698=99% (b)		117,464	375,914
	1926	98= 99% (a)	8,023=99% (b)		123,716	405,830
	1927	100=100% (a)	8,293=100% (b)		133,822	440,058

(a) Percentage of hospitals reviewed.

(b) Percentage of total available beds in hospitals reviewed.

TABLE 43.

NUMBER OF PATIENTS TREATED IN GENERAL AND SPECIAL HOSPITALS
DURING 1927 SHOWN SEPARATELY.

Hospitals.	No. of Hospitals giving details.	No. of available beds.	No. of New In-patients.	No. of New Out patients.
General Hospitals—				
Group A—				
Medical School Hospitals	6	3,449	61,407	218,408
		*	352	5,606
Hospitals without Medical Schools ..	9	1,283	17,995	43,547
		*	10	200
Group B	18	871	11,716	28,771
		*	56	578
Group C	44	696	6,874	7,000
Totals of General Hospitals	77	6,299	97,992	297,726
		*	418	6,384
Special Hospitals—				
Group A				
	5	824	18,232	82,459
		*	55	621
Group B	10	550	9,257	39,925
Group C	8	147	1,336	19,948
Totals of Special Hospitals	23	1,521	28,825	142,332
		*	55	621

* Figures relating to Auxiliary Hospitals and Convalescent Homes under control of the Hospitals.

TABLE 44.

NUMBER OF SURGICAL OPERATIONS UNDER GENERAL ANÆSTHETIC.

Hospitals.	Year.	No. of Hospitals giving details.	No. of available beds.	No. of operations.
Group A	1923	19	5,435	59,064
	1924	18	5,391	61,082
	1925	18	5,428	64,749
	1926	19	5,694	68,636
	1927	20	5,973	74,523
Group B	1923	16	889	9,717
	1924	17	1,043	10,489
	1925	23	1,275	14,348
	1926	24	1,348	19,757
	1927	26	1,407	20,808
Group C	1923	38	591	7,549
	1924	44	693	8,610
	1925	40	629	8,550
	1926	49	829	8,835
	1927	43	699	11,260
Total	1923	73=85% (a)	6,915=94.39% (b)	76,330
	1924	79=85% (a)	7,127=93.99% (b)	80,181
	1925	81=85% (a)	7,332=94.83% (b)	87,647
	1926	92=93% (a)	7,871=97.92% (b)	97,228
	1927	89=89% (a)	8,079=97.42% (b)	106,591

(a) Percentage of hospitals reviewed.

(b) Percentage of total available beds in hospitals reviewed.

TABLE 45.

SURVEY OF THE WORK DONE IN THE SIX HOSPITALS ASSOCIATED WITH
MEDICAL SCHOOLS IN SCOTLAND.

1	2	3	4	5	6	7	8	9
Hospital.	Year.	No. of available beds.	Average No. of beds occupied daily.	Percentage of available beds occupied.	No. of New In-patients.	Average length of stay per In-patient (days).	No. of New Out- patients.	No. of Surgical Operations.
101.. ..	1923	304	285.00	93.75	3,896	25.00	15,577	3,586
	1924	304	297.00	97.70	4,219	24.00	18,111	4,339
	1925	317	317.00	100.00	4,434	24.00	19,683	4,586
	1926	335	330.00	98.51	4,664	24.00	21,916	5,194
	1927	366	349.00	95.35	4,921	26.00	23,208	5,605
102.. ..	1923	422	333.36	79.00	5,816	20.71	15,365	4,979
	1924	427	355.26	83.20	6,479	19.77	15,773	5,179
	1925	427	390.00	91.33	6,869	20.61	15,169	5,455
	1926	441	412.00	93.42	7,122	20.96	15,379	5,846
	1927	409	416.00	101.71	7,687	20.50	15,500	6,273
103.. ..	1923	963	897.00	93.15	14,231	21.30	46,693	6,840
	1924	963	903.00	93.77	14,883	20.68	48,349	7,781
	1925	963	905.00	93.98	14,908	20.60	55,346	8,217
	1926	994	905.00	91.05	16,138	19.03	56,089	9,174
	1927	994	903.00	90.84	17,843	17.09	61,582	10,393
104.. ..	1923	665	722.90	108.72	12,106	20.70	48,693	10,062
	1924	664	726.60	109.43	13,297	19.00	51,954	9,522
	1925	664	740.70	111.55	14,187	18.20	55,276	10,853
	1926	700	726.90	103.84	14,505	17.50	58,942	11,409
	1927	700	772.10	110.30	15,799	17.10	66,334	11,838
105.. ..	1923	600	554.00	92.33	9,444	20.29	32,450	5,600
	1924	600	548.00	91.33	9,871	19.23	35,265	5,551
	1925	600	556.00	92.67	9,743	19.72	33,214	5,225
	1926	600	564.00	94.00	10,579	18.53	34,438	6,166
	1927	600	578.00	96.33	10,027	19.94	35,484	5,868
106.. ..	1923	260	288.00	110.77	4,223	24.40	11,843	1,987
	1924	260	294.00	113.08	4,167	25.00	12,937	2,245
	1925†	260	288.00	110.77	5,001	23.80	17,393	2,592
	1926	260	288.00	110.77	4,615	21.70	16,039	2,450
	1927	380	328.00	86.31	5,130	22.90	16,300	2,745
Total ..	1923	3,214	3,080.26	95.84	49,716		170,621	33,092
	1924	3,218	3,123.86	97.07	52,916		182,389	34,617
	1925	3,231	3,196.70	98.94	55,142		196,081	36,928
	1926	3,330	3,225.90	96.87	57,263		202,802	40,239
	1927	3,449	3,346.10	97.02	61,407		218,408	42,722

NOTES :—† Period of 14 months.

Other Tables relating to the above hospitals are Nos. 51, 55, and 57.

SECTION 7.

INCOME AND EXPENDITURE ON MAINTENANCE ACCOUNT OF THE VOLUNTARY HOSPITALS IN SCOTLAND.

The financial position of the Scottish hospitals at the end of 1927 differed in no material respect from that which they occupied at the end of 1926, and the figures of the two years are almost identical throughout the Tables. The percentage of hospitals having credit balances was 73, as compared with 72 in 1926. How close the margin between credit and debit was in many cases is shown by the figures in Table 48, where 13 hospitals appear among those with debit balances by an average amount of not more than £110 each.

Table 49 demonstrates still further the financial similarity between the two years. In each the income, expenditure and surplus per available bed was £138, £117 and £29 respectively.

Table 51 gives the Income and Expenditure on Maintenance Account for the six Medical School hospitals. These as a group raised rather less money and spent rather more than in 1926. As, however, both the available and the occupied accommodation increased by 119 beds and 121 beds respectively the income and expenditure on a bed basis was rather lower than in 1926.

TABLE 46.
INCOME AND EXPENDITURE ON MAINTENANCE ACCOUNT.

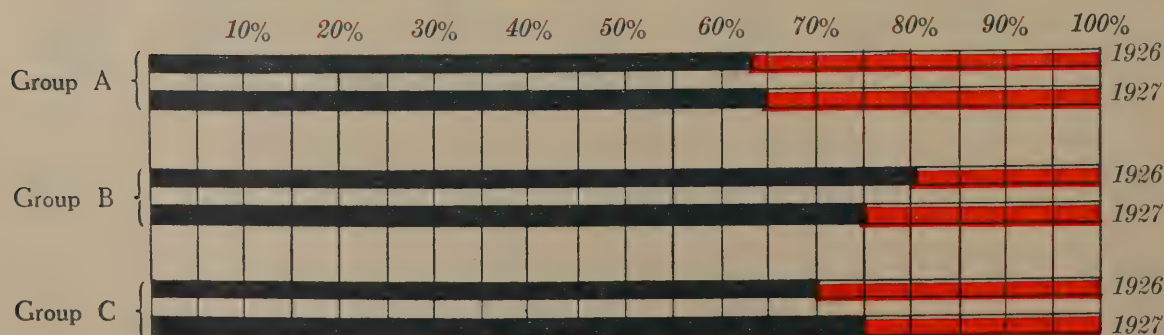
Hospitals.	Year.	No. of Hpls.	Income available for Maintenance.			Expenditure on Maintenance.			Surplus.
			Ordinary.	Extra-ordinary.	Total.	Ordinary.	Extra-ordinary.	Total.	
Group A	1926	19	£ 599,699	£ 213,078	£ 812,777	£ 706,346	£ 580	£ 706,926	£ 105,851
	1927	20	662,108	189,167	851,275	729,258	1012	730,270	121,005
Group B	1926	26	165,821	36,769	202,590	150,861	128	150,989	51,601
	1927	28	173,724	30,181	203,905	160,928	103	161,031	42,874
Group C	1926	54	84,413	9,341	93,754	79,473	5	79,478	14,276
	1927	52	83,776	5,822	89,598	76,829	80	76,909	12,689
Total ..	1926	99	£ 849,933	£ 259,188	£ 1,109,121	£ 936,680	£ 713	£ 937,393	£ 171,728
	1927	100	919,608	225,170	1,144,778	967,015	1,195	968,210	176,568

INCOME AND EXPENDITURE ON MAINTENANCE ACCOUNT.

PERCENTAGE OF HOSPITALS HAVING AN EXCESS OF :—

INCOME OVER EXPENDITURE Shown in Black.

EXPENDITURE OVER INCOME Shown in Red.



Illustrating Tables 47 and 48.

TABLE 47.
HOSPITALS HAVING AN EXCESS OF INCOME OVER EXPENDITURE
ON MAINTENANCE ACCOUNT.

Hospitals.	Year.	No. of Hospitals.	Income available for Maintenance.			Expenditure on Maintenance.			Surplus.
			Ordinary.	Extra-ordinary.	Total.	Ordinary	Extra-ordinary.	Total.	
Group A	1926	12 (63%)	£ 493,579	£ 206,954	£ 700,533	£ 577,509	£ 522	£ 578,031	£ 122,502
	1927	13 (65%)	484,207	169,269	653,476	513,817	245	514,062	139,414
Group B	1926	21 (81%)	143,936	36,441	180,377	125,289	124	125,413	54,964
	1927	21 (75%)	149,176	29,702	178,878	133,736	103	133,839	45,039
Group C	1926	38 (70%)	64,091	9,071	73,162	55,962	5	55,967	17,195
	1927	39 (75%)	63,214	5,436	68,650	54,444	80	54,524	14,126
Total ..	1926	71 (72%)	£ 701,606	£ 252,466	£ 954,072	£ 758,760	£ 651	£ 759,411	£ 194,661
	1927	73 (73%)	696,597	204,407	901,004	701,997	428	702,425	198,579

TABLE 48.
HOSPITALS HAVING AN EXCESS OF EXPENDITURE OVER INCOME
ON MAINTENANCE ACCOUNT.

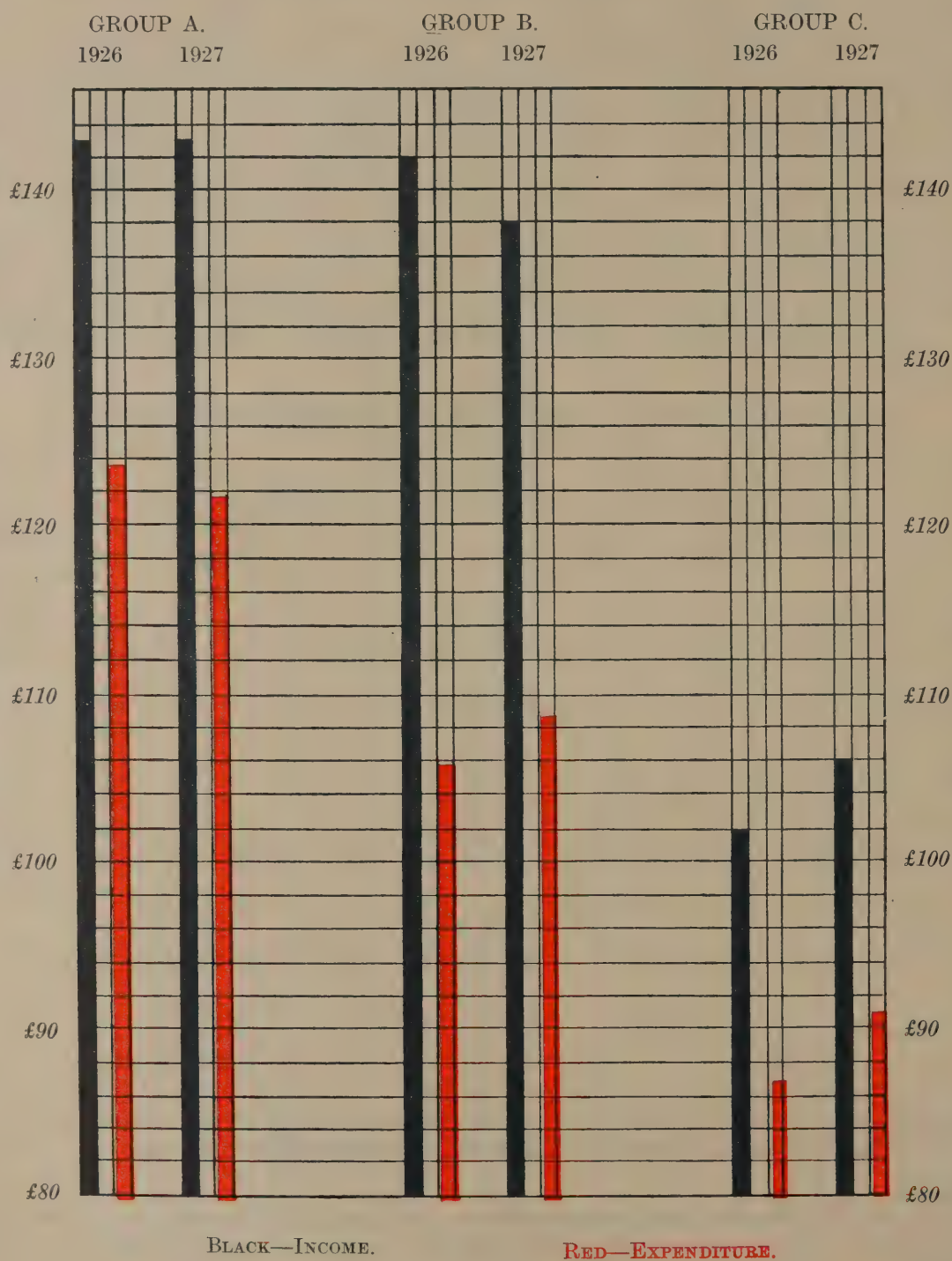
Hospitals.	Year.	No. of Hospitals.	Income available for Maintenance.			Expenditure on Maintenance.			Deficit.
			Ordinary.	Extra-ordinary.	Total.	Ordinary	Extra-ordinary.	Total.	
Group A	1926	7 (37%)	£ 106,120	£ 6,124	£ 112,244	£ 128,837	£ 58	£ 128,895	£ 16,651
	1927	7 (35%)	177,901	19,898	197,799	215,441	767	216,208	18,409
Group B	1926	5 (19%)	21,885	328	22,213	25,572	4	25,576	3,363
	1927	7 (25%)	24,548	479	25,027	27,192	—	27,192	2,165
Group C	1926	16 (30%)	20,322	270	20,592	23,511	—	23,511	2,919
	1927	13 (25%)	20,562	386	20,948	22,385	—	22,385	1,437
Total ..	1926	28 (28%)	£ 148,327	£ 6,722	£ 155,049	£ 177,920	£ 62	£ 177,982	£ 22,933
	1927	27 (27%)	223,011	20,763	243,774	265,018	767	265,785	22,011

TABLE 49.
INCOME AND EXPENDITURE ON MAINTENANCE ACCOUNT PER AVAILABLE BED.

Hospitals.	Year.	No. of Hospitals.	No. of available beds.	Per available bed. †		
				Income.	Expenditure.	Surplus.
Group A	1926	19	5,694	£ 143	£ 124	£ 19
	1927	20	5,973	143	122	21
Group B	1926	26	1,428	142	106	36
	1927	28	1,477	138	109	29
Group C ..	1926	54	916	102	87	15
	1927	52	843	106	91	15
Total	1926	99	£ 8,038	£ 138	£ 117	£ 21
	1927	100	8,293	138	117	21

† Calculated to the nearest £.

INCOME AND EXPENDITURE ON MAINTENANCE ACCOUNT PER AVAILABLE BED.



Illustrating Table 49.

TABLE 50.

**INCOME AND EXPENDITURE ON MAINTENANCE ACCOUNT OF GENERAL
AND SPECIAL HOSPITALS SHOWN SEPARATELY.**

Hospitals.	No. of Hpls.	No. of available beds.	Income available for Maintenance.		Expenditure on Maintenance.		Per available bed.					
			Ordinary.	Extra-ordinary.	Total.	Ordinary.	Extra-ordinary.	Total.	Income.	Expen- diture.	Deficit. Surplus.	
General Hospitals—												
Group A—												
Medical School Hospitals	6	3,449 * 352	£ 411,768 11,383	£ 142,269 3,213	£ 554,037 14,596	£ 462,793 19,044	£ 195 468	£ 462,988 19,512	£ 160.64 41.47	£ 134.24 55.43	— £ 13.96	£ 26.40 —
	6	3,801	423,151	145,482	568,633	481,837	663	482,500	149.60	126.94	—	22.66
Hospitals without Medical Schools	9	1,283 * 10	121,792 107	18,227 —	140,019 107	129,947 526	129 —	130,076 526	109.13 10.70	101.38 52.60	— 41.90	7.75 —
	9	1,293	121,899	18,227	140,126	130,473	129	130,602	108.37	101.01	—	7.36
Group B												
	18	871 * 56	91,290 1,380	13,178 20	104,468 1,400	86,086 1,774	3 —	86,089 1,774	119.94 25.00	98.84 31.68	— 6.68	21.10 —
	18	927	92,670	13,198	105,868	87,860	3	87,863	114.20	94.78	—	19.42
Group C												
	44	696	68,297	5,078	73,375	63,282	80	63,362	105.43	91.04	—	14.39
Totals of General Hospitals												
	77	6,299 * 418	£ 693,147 12,870	£ 178,752 3,233	£ 871,899 16,103	£ 742,108 21,344	£ 407 468	£ 742,515 21,812	£ 138.42 38.52	£ 117.88 52.18	— £ 13.66	£ 20.54 —
	77	6,717	706,017	181,985	888,002	763,452	875	764,327	132.20	113.79	—	18.41
Special Hospitals—												
Group A												
	5	824 * 55	£ 116,363 695	£ 25,458 —	£ 141,821 695	£ 113,201 3,747	£ 220 —	£ 113,421 3,747	£ 172.11 12.64	£ 137.65 68.13	— £ 55.49	£ 34.46 —
	5	879	117,058	25,458	142,516	116,948	220	117,168	162.13	133.30	—	28.83
Group B												
	10	550	81,054	16,983	98,037	73,068	100	73,168	178.25	133.03	—	45.22
Group C												
	8	147	15,479	744	16,223	13,547	—	13,547	110.36	92.16	—	18.20
Totals of Special Hospitals												
	23	1,521 * 55	£ 212,896 695	£ 43,185 —	£ 256,081 695	£ 199,816 3,747	£ 320 —	£ 200,136 3,747	£ 168.36 12.64	£ 131.58 68.13	— £ 55.49	£ 36.78 —
	23	1,576	213,591	43,185	256,776	203,563	320	203,883	162.93	129.37	—	33.56

* The figures marked with an asterisk relate to Recovery or Convalescent adjuncts and all transfers between them and the Parent Institutions have been eliminated.
A true understanding of the financial position of any group is best obtained from the combined figures which are shown in heavy type.

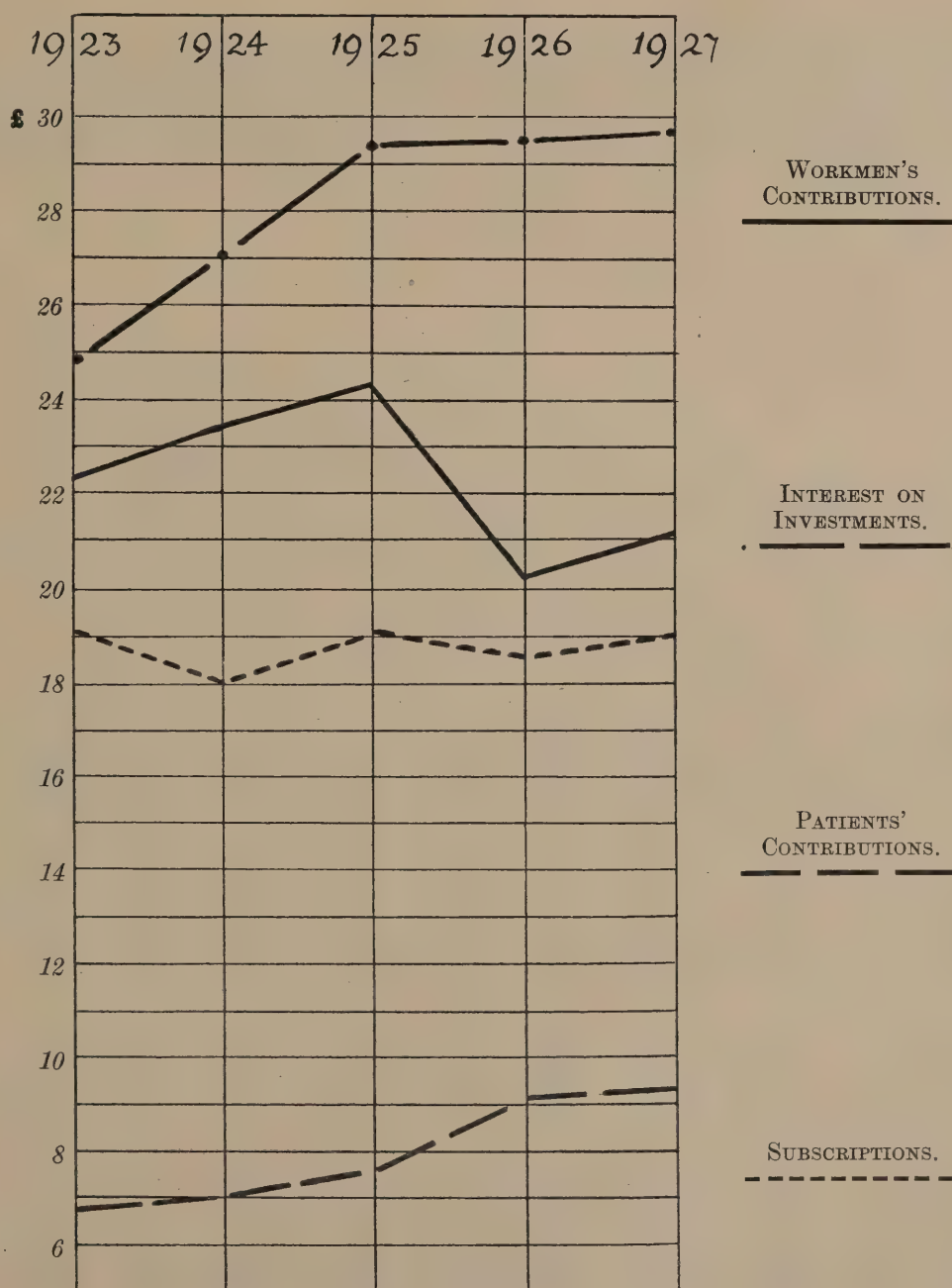
TABLE 51.

INCOME AND EXPENDITURE ON MAINTENANCE ACCOUNT OF THE SIX HOSPITALS ASSOCIATED WITH MEDICAL SCHOOLS IN SCOTLAND.

Hos- pitals.	Year.	Income available for Maintenance.			Expenditure on Maintenance.			Per occupied bed.			
		Ordinary.	Extra- ordinary.	Total.	Ordinary.	Extra- ordinary.	Total.	Income.	Expen- diture.	Surplus.	Deficit.
101	1926	£ 31,883	£ 10,904	£ 42,787	£ 32,277	—	£ 32,277	£ 129-66	£ 97-81	£ 31-85	—
	1927	32,914	9,210	42,124	32,807	—	32,807	120-70	94-00	26-70	—
102	1926	38,555	30,441	68,996	43,652	—	43,652	167-47	105-95	61-52	—
	1927	41,613	3,322	44,935	42,397	—	42,397	108-02	101-91	6-11	—
103	1926	112,656	48,737	161,393	129,901	£ 195	130,096	178-33	143-75	34-58	—
	1927	117,398	74,977	192,375	140,540	195	140,735	213-04	158-85	57-19	—
104	1926	83,950	38,635	122,585	118,985	—	118,985	168-64	163-69	4-95	—
	1927	92,027	18,355	110,382	119,465	—	119,475	142-96	154-73	—	£ 11-77
105	1926	68 538	27,924	96,462	82,119	—	82,119	171-03	145-60	25-43	—
	1927	76,412	16,754	93,166	80,108	—	80,108	161-19	138-59	22-60	—
106	1926	48,278	22,642	70,920	46,019	—	46,019	246-25	159-79	86-46	—
	1927	51,404	19,651	71,055	47,476	—	47,476	216-63	144-74	71-89	—
Totals	1926	£ 383,860	£ 179,283	£ 563,143	£ 452,953	£ 195	£ 453,148	£ 174-57	£ 140-47	£ 34-10	—
	1927	411,768	142,269	554,037	462,793	195	462,988	165-58	138-37	27-21	—

NOTE.—Other Tables relating to the above hospitals are Nos. 45, 55, and 57.

SOME OF THE SOURCES OF INCOME PER AVAILABLE BED OF
THE TOTAL NUMBER OF HOSPITALS REVIEWED.



Illustrating Table 52.

ANALYSIS OF INCOME ON OF THE VOLUNTARY

Compared with the English hospitals the Scottish derive much more income from invested funds and much less from services rendered. The figures, too, suggest that while the English hospitals have more than recovered the voluntary support they enjoyed before 1926, the Scottish are still below 1925 level. Services rendered for both countries show a slow but steady increase during the last three years.

TABLE 52.
ANALYSIS OF INCOME ON MAINTENANCE ACCOUNT

Hospitals.	Year.	No. of Hospi- tals.	No. of available beds.	Voluntary Gifts.								
				Subscriptions.		Donations (including Entertainments, etc.)		Workmen's Contribu- tions, Hospital Satur- day Funds, and Con- tributory Schemes.		Congregational Collections.		Total of Voluntary Gifts per available bed.
				Total.	Per available bed.	Total.	Per available bed.	Total.	Per available bed.	Total.	Per available bed.	
Group A ..	1923	19	5,435	£ 101,855	£ 18-74	£ 82,124	£ 15-11	£ 138,898	£ 25-56	£ 23,424	£ 4-31	63-72
	1924	19	5,495	102,143	18-59	99,489	18-11	145,435	26-47	20,172	3-67	66-84
	1925	19	5,532	107,773	19-48	104,083	18-81	152,266	27-52	23,623	4-27	70-08
	1926	19	5,694	105,102	18-46	89,622	15-74	131,162	23-04	22,508	3-95	61-19
	1927	20	5,973	110,900	18-57	113,688	19-03	146,082	24-46	22,822	3-82	65-88
Group B ..	1923	20	1,149	23,378	20-35	21,985	19-13	14,643	12-74	1,567	1-36	53-58
	1924	21	1,244	18,100	14-55	22,348	17-96	22,529	18-11	1,954	1-57	52-19
	1925	26	1,389	23,248	16-74	29,261	21-07	25,398	18-29	2,889	2-08	58-18
	1926	26	1,428	26,862	18-81	28,754	20-14	24,273	17-00	2,541	1-78	57-73
	1927	28	1,477	31,917	21-61	31,860	21-57	22,127	14-98	1,937	1-31	59-47
Group C ..	1923	47	742	15,561	20-97	12,070	16-27	10,692	14-41	1,326	1-80	53-45
	1924	53	844	16,981	20-12	14,575	17-27	10,220	12-11	1,302	1-54	51-04
	1925	50	811	16,712	20-61	14,244	17-56	11,157	13-76	1,362	1-68	53-61
	1926	54	916	18,208	19-88	12,488	13-63	7,383	8-06	1,568	1-71	43-28
	1927	52	843	15,313	18-16	16,847	19-98	7,327	8-69	1,333	1-58	48-41
Total ..	1923	86	7,326	£ 140,794	£ 19-20	£ 116,179	£ 15-86	£ 164,233	£ 22-42	£ 26,317	£ 3-59	£ 61-07
	1926	93	7,583	137,224	18-10	136,412	17-99	178,184	23-50	23,428	3-09	62-68
	1925	95	7,732	147,733	19-11	147,588	19-09	188,821	24-42	27,874	3-61	66-23
	1926	99	8,038	150,172	18-68	130,864	16-28	162,818	20-26	26,617	3-31	58-53
	1927	100	8,293	158,130	19-07	162,395	19-58	175,536	21-17	26,092	3-15	62-97

MAINTENANCE ACCOUNT HOSPITALS IN SCOTLAND.

			ENGLISH.			SCOTTISH.		
			1925	1926	1927	1925	1926	1927
Voluntary Gifts	...		£ 79·76	£ 74·46	£ 80·75	£ 66·23	£ 58·83	£ 62·97
Services Rendered	...		27·22	27·93	29·40	13·62	15·36	16·30
Investments	...	...	19·16	19·20	18·89	29·51	29·58	29·75

HOSPITALS GROUPED ACCORDING TO THEIR SIZE.

Receipts for Services Rendered.					Investments.		Other Receipts.		Extraordinary Income.		Total Income on Maintenance Account per available bed.
Patients' Contributions.		Public Services.		Total Services rendered	Interest from Investments.						
Total.	Per available bed.	Total.	Per available bed.	per available bed.	Total.	Per available bed.	Total.	Per available bed.	Total.	Per available bed.	
22,251	£ 4-09	£ 40,537	£ 7-46	£ 11-55	£ 131,625	£ 24-22	£ 20,529	£ 3-78			£ 103-27
24,215	4-41	37,123	6-76	11-17	147,911	26-92	19,460	3-54			108-47
27,800	5-03	35,194	6-36	11-39	166,368	30-07	15,334	2-77			114-31
30,248	5-31	37,810	6-64	11-95	168,915	29-67	14,332	2-52	£ 213,078	£ 37-42	142-75
29,842	5-00	44,645	7-47	12-47	182,103	30-49	12,026	2-01	189,167	31-67	142-52
17,417	15-16	13,894	12-09	27-25	29,327	25-24	5,240	4-56			110-63
16,588	13-33	14,942	12-01	25-34	36,171	29-08	4,524	3-64			110-25
20,023	14-42	8,665	6-24	20-66	41,790	30-09	5,144	3-70			112-63
26,937	18-86	9,208	6-45	25-31	43,595	30-53	3,651	2-56	36,769	25-75	141-88
33,333	22-57	8,279	5-61	28-18	41,526	28-12	2,745	1-86	30,181	20-43	138-06
10,501	14-15	2,224	3-00	17-15	21,551	29-04	2,928	3-95			103-59
12,672	15-01	2,605	3-09	18-10	21,768	25-79	1,665	1-97			96-90
10,904	13-45	2,704	3-33	16-78	20,006	24-67	369	45			95-51
16,433	17-94	2,834	3-09	21-03	25,292	27-61	207	23	9,341	10-20	102-35
14,436	17-12	4,605	5-46	22-58	23,107	27-41	808	96	5,822	6-91	106-27
50,169	£ 6-85	£ 56,655	£ 7-73	£ 14-58	£ 182,503	£ 24-91	£ 28,697	£ 3-92			£ 104-48
53,475	7-05	54,670	7-21	14-26	205,850	27-14	25,649	3-38			107-46
58,727	7-60	46,563	6-02	13-62	228,164	29-51	20,847	2-70			112-06
73,618	9-16	49,852	6-20	15-36	237,802	29-58	18,190	2-26	£ 259,188	£ 32-25	137-98
17,611	9-36	57,529	6-94	16-30	246,736	29-75	15,579	1-88	225,170	27-15	138-05

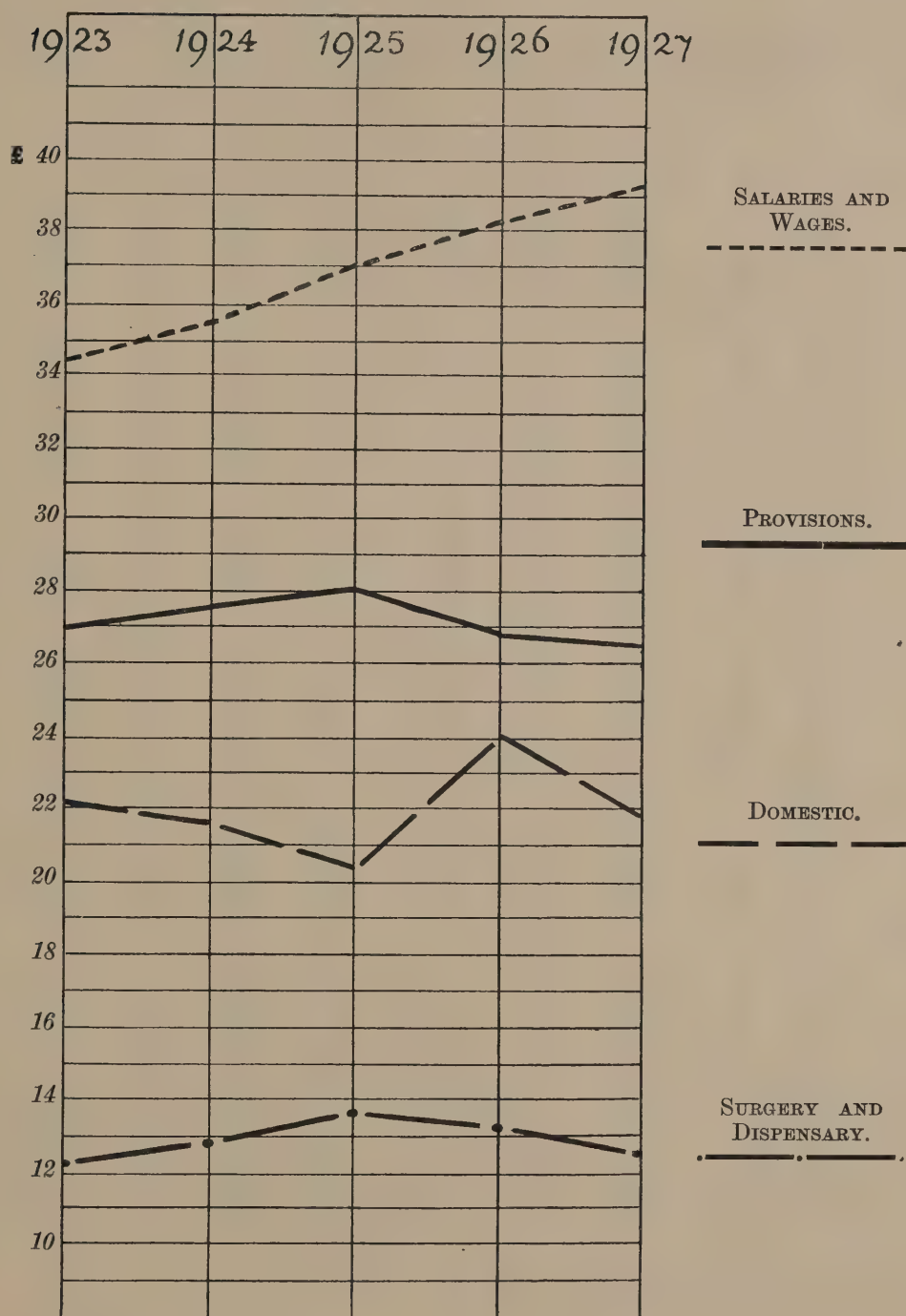
TABLE 53.
INVESTED FUNDS.

Hospitals.	Year.	No. of Hospitals.	No. of available beds.	Invested Funds.	
				Total.	Per available bed.
Group A	1923	19	5,435	£ 2,720,189	£ 500
	1924	19	5,495	3,206,507	584
	1925	19	5,532	3,422,382	619
	1926	19	5,694	3,549,376	623
	1927	20	5,973	3,872,960	648
Group B	1923	20	1,149	669,600	583
	1924	21	1,244	864,684	695
	1925	26	1,389	1,016,625	732
	1926	26	1,428	1,026,935	719
	1927	28	1,477	975,126	660
Group C	1923	47	742	480,613	648
	1924	53	844	494,459	586
	1925	50	811	437,485	539
	1926	54	916	540,456	590
	1927	52	843	522,251	620
Total	1923	86	7,326	£ 3,870,402	£ 528
	1924	93	7,583	4,565,650	602
	1925	95	7,732	4,876,492	631
	1926	99	8,038	5,116,767	637
	1927	100	8,293	5,370,337	648

TABLE 54.
ANALYSIS OF THE SOURCES OF INCOME FROM PUBLIC SERVICES.

Hospitals.	Year.	War Office or Admiralty.	Ministry of Pensions.	Infant Welfare & Maternity Work.	Venereal Diseases.	Tuber- culosis Cases.	Education Authori- ties.	National Health Insurance Act.	Details not given.
Group A ..	1923	—	£ 989	£ 3,210	£ 9,765	£ 787	£ 14	£ 7,757	£18,015
	1924	£ 27	621	4,717	7,690	659	15	10,651	12,743
	1925	48	923	5,125	13,840	609	—	10,484	4,165
	1926	300	711	7,411	13,294	530	—	11,448	4,116
	1927	176	616	7,106	12,859	895	5	18,719	4,269
Group B ..	1923	—	362	2,122	7,848	2,299	—	651	612
	1924	—	254	2,286	6,599	2,692	18	696	2,397
	1925	—	117	3,245	1,736	349	67	585	2,566
	1926	—	8	3,432	1,603	105	187	1,025	2,848
	1927	—	—	3,557	1,256	112	169	1,336	1,849
Group C ..	1923	—	46	720	—	5	61	120	1,272
	1924	—	7	451	—	139	146	503	1,359
	1925	—	—	90	—	89	155	229	2,141
	1926	6	6	156	—	79	202	342	2,043
	1927	—	—	181	—	258	167	382	3,617
Total	1923	£ —	£ 1,397	£ 6,052	£ 17,613	£ 3,091	£ 75	£ 8,528	£19,899
	1924	27	882	7,454	14,289	3,490	179	11,850	16,499
	1925	48	1,040	8,460	15,576	1,047	222	11,298	8,872
	1926	306	725	10,999	14,897	714	389	12,815	9,007
	1927	176	616	10,844	14,115	1,265	341	20,437	9,735

THE PRINCIPAL ITEMS OF EXPENDITURE PER AVAILABLE
BED OF THE TOTAL NUMBER OF
HOSPITALS REVIEWED.



Illustrating Table 56.

TABLE 55.

ANALYSIS OF INCOME ON MAINTENANCE
ASSOCIATED WITH MEDICAL

Hospi- tal.	Year.	No. of available beds.	Voluntary Gifts.								
			Subscriptions.		Donations (including Entertainments, etc.)		Workmen's Contribu- tions, Hospital Satur- day Funds, and Con- tributory Schemes.		Congregational Collections.		Total of Voluntary Gifts per available bed.
			Total.	Per available bed.	Total.	Per available bed.	Total.	Per available bed.	Total.	Per available bed.	
101	1923	304	£ 5,843	£ 19-22	£ 3,731	£ 12-27	£ 3,413	£ 11-23	£ 2,165	£ 7-12	£ 49-84
	1924	304	6,058	19-93	3,649	12-00	3,843	12-64	2,189	7-20	51-77
	1925	317	5,988	18-89	5,455	17-21	3,865	12-19	2,277	7-18	55-47
	1926	335	6,305	18-82	3,768	11-25	3,744	11-18	2,313	6-90	48-15
	1927	366	6,127	16-74	3,455	9-44	4,067	11-11	2,166	5-92	43-21
102	1923	422	3,533	8-37	4,525	10-72	4,693	11-12	1,868	4-43	34-64
	1924	427	3,499	8-19	5,562	13-03	5,420	12-69	1,864	4-37	38-28
	1925	427	3,076	7-20	9,625	22-54	6,074	14-22	2,379	5-57	49-53
	1926	441	3,435	7-79	10,446	23-69	5,747	13-03	2,368	5-37	49-88
	1927	409	3,653	8-93	13,694	33-48	6,002	14-67	2,400	5-87	62-95
103	1923	963	14,279	14-83	18,554	19-27	37,416	38-85	2,959	3-07	76-02
	1924	963	14,259	14-81	19,307	20-05	37,950	39-41	2,751	2-86	77-13
	1925	963	14,759	15-33	21,566	22-39	36,827	38-24	2,984	3-10	79-06
	1926	994	13,679	13-76	19,345	19-46	32,726	32-92	2,789	2-81	68-95
	1927	994	13,997	14-08	15,552	15-64	33,459	33-66	2,720	2-74	66-12
104	1923	665	20,071	30-18	16,453	24-74	28,953	43-54	5,303	7-97	106-43
	1924	664	20,101	30-27	27,473	41-37	29,971	45-14	4,988	7-51	124-29
	1925	664	20,270	30-53	10,428	15-70	28,903	43-53	5,084	7-66	97-42
	1926	700	19,932	28-47	6,674	9-53	25,014	35-73	5,007	7-15	80-88
	1927	700	20,186	28-84	12,379	17-68	27,699	39-57	4,946	7-06	93-15
105	1923	600	14,139	23-56	6,294	10-49	21,115	35-19	4,533	7-55	76-79
	1924	600	14,308	23-85	4,700	7-83	23,161	38-60	3,929	6-55	76-83
	1925	600	14,629	24-38	6,512	10-85	23,641	39-40	3,957	6-59	81-22
	1926	600	14 086	23-48	3,286	5-48	20,649	34-41	3,827	6-38	69-75
	1927	600	14,521	24-20	8,850	14-75	22,063	36-77	3,875	6-46	82-18
106	1923	260	11,196	43-06	2,393	9-20	10,247	39-41	2,325	8-94	100-61
	1924	260	10,657	40-99	1,888	7-26	10,384	39-94	2,022	7-78	95-97
	1925	260	14,549	55-96	3,200	12-31	16,491	63-43	2,251	8-66	140-36
	1926	260	11,376	43-75	3,373	12-97	10,551	40-58	2,064	7-94	105-24
	1927	380	11,205	29-49	3,677	9-68	11,062	29-11	2,029	5-34	73-62
Total.	1923	3,214	£ 69,061	£ 21-49	£ 51,950	£ 16-16	£ 105,837	£ 32-93	£ 19,153	£ 5-96	£ 76-54
	1924	3,218	68,882	21-41	62,579	19-45	110,729	34-41	17,743	5-51	80-78
	1925	3,231	73,271	22-68	56,786	17-58	115,801	35-84	18,932	5-86	81-96
	1926	3,330	68,813	20-66	46,892	14-08	98,431	29-56	18,368	5-52	69-82
	1927	3,449	69,688	20-20	57,607	16-70	104,352	30-25	18,136	5-26	72-41

NOTES.—Other Tables relating to the above hospitals are Nos. 45, 51 and 57.

* Period of 14 Months.

ACCOUNT OF THE SIX HOSPITALS
SCHOOLS IN SCOTLAND.

Receipts for Services Rendered.					Investments.		Other Receipts.		Extraordinary Income.		Total Income available for maintenance per available bed.
Patients' Contributions.		Public Services.		Total Services rendered per available bed.	Interest from Investments.						
Total.	Per available bed.	Total.	Per available bed.		Total.	Per available bed.	Total.	Per available bed.	Total.	Per available bed.	
£ 1,611	£ 5-30	£ 4,274	£ 14-06	£ 19-36	£ 6,811	£ 22-40	£ 556	£ 1-83			£ 93-43
1,960	6-45	3,637	11-96	18-41	7,130	23-45	707	2-33			95-96
2,274	7-17	3,761	11-86	19-03	7,699	24-29	550	1-74			100-53
2,162	6-45	4,362	13-02	19-47	8,773	26-19	456	1-36	£ 10,904	£ 32-55	127-72
2,781	7-60	4,174	11-40	19-00	9,578	26-17	566	1-55	9,210	25-16	115-09
1,347	3-19	—	—	3-19	9,602	22-75	1,284	3-04			63-62
2,627	6-15	2,007	4-70	10-85	9,880	23-14	946	2-22			74-49
3,144	7-36	2,240	5-25	12-61	9,570	22-41	1,285	3-01			87-56
3,206	7-27	2,713	6-15	13-42	9,877	22-40	763	1-73	30,441	69-03	156-46
3,040	7-43	2,484	6-07	13-50	9,885	24-17	456	1-11	3,322	8-12	109-85
1,873	1-94	13,553	14-07	16-01	21,864	22-70	6,011	6-24			120-97
2,155	2-24	9,288	9-64	11-88	23,427	24-33	4,778	4-96			118-30
2,924	3-04	8,175	8-49	11-53	24,693	25-64	2,968	3-08			119-31
3,455	3-48	8,350	8-40	11-88	29,313	29-49	2,999	3-02	48,737	49-03	162-37
3,547	3-57	14,247	14-33	17-90	30,468	30-65	3,408	3-43	74,977	75-43	193-53
2,033	3-06	3,071	4-62	7-68	16,939	25-47	1,353	2-03			141-61
1,875	2-82	4,526	6-82	9-64	18,026	27-15	1,509	2-27			163-35
1,698	2-56	2,934	4-42	6-98	23,317	35-12	1,523	2-29			141-81
1,486	2-12	1,190	1-70	3-82	23,118	33-03	1,529	2-18	38,635	55-19	175-10
2,064	2-95	1,406	2-01	4-96	21,722	31-03	1,625	2-32	18,355	26-22	157-68
1,758	2-93	5,792	9-65	12-58	12,784	21-31	2,003	3-34			114-02
1,451	2-42	4,150	6-92	9-34	16,550	27-58	1,535	2-56			116-31
1,498	2-50	3,508	5-85	8-35	19,005	31-67	2,364	3-94			125-18
1,445	2-41	4,315	7-19	9-60	18,528	30-88	2,402	4-00	27,924	46-54	129-89
1,747	2-91	4,030	6-72	9-63	19,455	32-42	1,871	3-12	16,754	27-92	155-27
949	3-65	526	2-02	5-67	13,181	50-70	444	1-71			158-69
1,154	4-44	—	—	4-44	15,750	60-58	395	1-52			162-51
1,259	4-84	497	1-91	6-75	22,352	85-97	691	2-66			235-74
402	1-55	260	1-00	2-55	19,888	76-49	364	1-40	22,642	87-08	272-76
540	1-42	188	49	1-91	22,338	58-78	365	96	19,651	51-71	186-98
9 571	£ 2-98	£ 27,216	£ 8-47	£ 11-45	£ 81,181	£ 25-26	£ 11,651	£ 3-63			£ 116-88
11 222	3-49	23 608	7-34	10-83	90,763	28-20	9,870	3-07			122-88
12,797	3-96	21,115	6-54	10-50	106,636	33-00	9,381	2-90			128-36
2,156	3-65	21,190	6-36	10-01	109,497	32-88	8,513	2-56	£ 179,283	£ 53-84	169-11
13,719	3-98	26,529	7-69	11-67	113,446	32-89	8,291	2-40	142,269	41-25	160-62

ANALYSIS OF THE PRINCIPAL ITEMS OF THE VOLUNTAR

The following Tables of expenditure show, like the English, a slight drop in the cost of Provisions, little change under the heading Surgery and Dispensary, a drop in Domestic, but not yet to the level of 1925, and a steady and continuous rise in Salaries and Wages. The observations upon alterations

TABLE 56
ANALYSIS OF THE PRINCIPAL ITEMS OF EXPENDITURE

Hospitals.	Year.	No. of Hospitals giving details.	No. of available beds.	Provisions.		Surgery and Dispensary.	
				Total.	Per available bed.	Total.	Per available bed.
Group A ..	1923	19	5,435	£ 151,811	£ 27·93	£ 72,605	£ 13·36
	1924	19	5,495	157,595	28·68	77,508	14·11
	1925	19	5,532	162,811	29·43	83,241	15·05
	1926	19	5,694	156,967	27·57	82,888	14·56
	1927	19	5,850	160,299	27·40	78,015	13·34
Group B ..	1923	19	1,065	26,265	24·66	11,244	10·56
	1924	18	1,056	26,463	25·06	12,081	11·44
	1925	24	1,281	31,742	24·78	15,103	11·79
	1926	23	1,280	32,979	25·76	15,449	12·07
	1927	26	1,357	34,014	25·07	16,817	12·39
Group C ..	1923	36	610	14,274	23·40	4,232	6·94
	1924	42	680	16,093	23·67	4,286	6·30
	1925	40	635	14,449	22·76	4,770	7·51
	1926	44	738	17,255	23·38	4,921	6·67
	1927	43	686	15,301	22·30	4,774	6·96
Total	1923	74	7,110	£ 192,350	£ 27·05	£ 88,081	£ 12·39
	1924	79	7,231	200,151	27·68	93,875	12·98
	1925	83	7,448	209,002	28·06	103,114	13·84
	1926	86	7,712	207,201	26·87	103,258	13·39
	1927	88	7,893	209,614	26·56	99,606	12·62

EXPENDITURE ON MAINTENANCE ACCOUNT HOSPITALS IN SCOTLAND.

introduced in the new edition of the Revised Uniform System of Hospital Accounts referred to on page 62 apply to the Scottish as to the English hospitals.

ON MAINTENANCE ACCOUNT BY GROUP AVERAGES.

Domestic.		Salaries and Wages.		Total Expenditure under the four headings.	
Total.	Per available bed.	Total.	Per available bed.	Total.	Per available bed.
£ 118,615	£ 21-82	£ 201,335	£ 37-05	£ 544,366	£ 100-16
118,463	21-56	209,920	38-20	563,486	102-55
111,191	20-10	220,771	39-91	578,014	104-49
137,510	24-15	232,297	40-80	609,662	107-08
125,588	21-47	244,831	41-85	608,733	104-06
27,344	25-68	27,779	26-08	92,632	86-98
26,361	24-96	29,684	28-11	94,589	89-57
31,099	24-28	38,046	29-70	115,990	90-55
36,057	28-17	41,376	32-32	125,861	98-32
35,122	25-88	43,928	32-37	129,881	95-71
11,990	19-66	16,234	26-61	46,730	76-61
12,468	18-34	17,904	26-33	50,751	74-64
10,733	16-90	17,280	27-21	47,232	74-38
13,159	17-83	21,722	29-43	57,057	77-31
12,525	18-26	21,753	31-71	54,353	79-23
£ 157,949	£ 22-21	£ 245,348	£ 34-51	£ 683,728	£ 96-16
157,292	21-75	257,508	35-62	708,826	98-03
153,023	20-55	276,097	37-07	741,236	99-52
186,726	24-21	295,395	38-30	792,580	102-77
173,235	21-95	310,512	39-34	792,967	100-47

TABLE 57.

ANALYSIS OF THE PRINCIPAL ITEMS OF EXPENDITURE ON MAINTENANCE
ACCOUNT IN THE SIX HOSPITALS ASSOCIATED WITH MEDICAL SCHOOLS
IN SCOTLAND.

Hospital.	Year.	Average No. of beds. occupied daily.	Provisions.		Surgery and Dispensary.		Domestic.		Salaries and Wages.	
			Total.	Per occupied bed.	Total.	Per occupied bed.	Total.	Per occupied bed.	Total.	Per occupied bed.
101 ..	1923	285-00	£ 7,184	£ 25-2	£ 3,810	£ 13-4	£ 6,081	£ 21-3	£ 8,997	£ 31-6
	1924	297-00	7,226	24-3	3,604	12-1	6,282	21-2	9,282	31-3
	1925	317-00	7,795	24-6	3,781	11-9	6,047	19-1	9,566	30-2
	1926	330-00	7,992	24-22	3,934	11-92	6,914	20-95	9,878	29-93
	1927	349-00	7,960	22-81	4,612	13-21	5,570	15-96	10,424	29-87
102 ..	1923	333-36	8,125	24-4	3,618	10-9	7,550	22-6	11,991	36-0
	1924	355-26	8,495	23-9	3,616	10-2	6,330	18-1	13,055	36-7
	1925	390-00	9,661	25-5	4,550	11-7	6,251	16-0	13,756	35-3
	1926	412-00	9,631	23-38	4,788	11-62	8,097	19-65	15,355	37-27
	1927	416-00	9,589	23-05	5,000	12-02	7,201	17-31	15,780	37-93
103 ..	1923	897-00	22,761	25-4	14,209	15-8	18,904	21-1	41,390	46-1
	1924	903-00	24,402	27-0	16,547	18-3	19,774	21-9	44,632	49-4
	1925	905-00	24,863	27-5	15,468	17-1	20,782	23-0	47,285	52-2
	1926	905-00	24,429	26-99	15,879	17-55	21,059	23-27	49,544	54-74
	1927	903-00	24,797	27-46	18,218	20-17	24,461	27-09	50,617	56-05
104 ..	1923	722-90	28,678	39-7	13,413	18-6	19,687	27-2	35,509	49-1
	1924	726-60	29,282	40-6	14,419	19-8	19,667	27-1	36,179	49-8
	1925	740-70	29,383	39-7	16,016	21-6	17,716	23-9	38,553	52-0
	1926	726-90	28,176	38-76	14,929	20-54	23,468	32-29	41,883	57-62
	1927	772-10	28,859	37-38	15,815	20-48	20,383	26-40	43,086	55-80
105 ..	1923	554-00	21,571	38-9	8,809	15-9	13,432	24-2	24,731	44-6
	1924	548-00	20,875	38-1	9,080	16-6	13,701	25-0	24,667	45-0
	1925	556-00	19,981	35-9	9,339	17-7	11,964	21-5	25,295	45-5
	1926	564-00	19,276	34-18	9,335	16-55	15,890	28-17	26,348	46-72
	1927	578-00	19,298	33-39	9,153	15-83	13,342	23-08	27,012	46-73
106 ..	1923	288-00	11,037	38-3	4,444	15-4	6,477	22-5	14,319	49-7
	1924	294-00	10,997	37-4	5,198	17-7	6,845	23-3	14,660	49-9
	1925†	288-00	13,011	45-2	6,286	21-8	6,403	22-2	17,876	62-1
	1926	288-00	10,049	34-89	5,705	19-81	7,026	24-37	15,755	54-70
	1927	328-00	10,186	31-05	5,680	17-32	6,056	18-46	17,654	53-82
Total ..	1923	3,080-26	£ 99,356	£ 32-3	£ 48,303	£ 15-7	£ 72,131	£ 23-4	£ 136,937	£ 44-5
	1924	3,123-86	101,277	32-4	52,464	16-8	72,599	23-2	142,475	45-6
	1925	3,196-70	104,694	32-8	55,940	17-5	69,163	21-6	152,331	47-7
	1926	3,225-90	99,553	30-86	54,570	16-92	82,454	25-56	158,763	49-22
	1927	3,346-10	100,689	30-09	58,478	17-48	77,013	23-01	164,573	49-16

NOTES:—† Period of 14 months.

Other Tables relating to the above hospitals are Nos. 45, 51 and 55.

TABLE 58.

EXPENDITURE ON FUEL AND LIGHT.

Hospitals.	Year.	No. of Hospitals giving details.	No. of available beds.	Expenditure on Coal, Coke, Gas and Electricity.	Expenditure per available bed.
Group A	1923	17	4,102	£ 54,707	£ 13-34
	1924	18	5,131	67,200	13-10
	1925	18	5,242	59,013	11-07
	1926	18	5,434	81,284	14-96
	1927	20	5,973	74,178	12-42
Group B	1923	19	1,113	13,595	12-21
	1924	21	1,134	13,966	12-32
	1925	24	1,281	14,309	11-17
	1926	23	1,294	17,195	13-29
	1927	26	1,371	16,446	12-00
Group C	1923	37	621	6,886	11-09
	1924	43	721	7,196	9-98
	1925	41	682	5,947	8-72
	1926	45	788	7,438	9-44
	1927	43	721	7,673	10-64
Total	1923	73	5,836	£ 75,188	£ 12-88
	1924	82	6,986	88,362	12-65
	1925	83	7,205	79,269	11-00
	1926	86	7,516	105,917	14-09
	1927	89	8,065	98,297	12-19

SECTION 10.

TOTAL RECEIPTS AND TOTAL EXPENDITURE OF THE VOLUNTARY HOSPITALS IN SCOTLAND.

The financial position of the Scottish Voluntary Hospitals for the year 1927 may be summarised as follows :—

Ordinary Income	£ 919,608	Ordinary Expenditure	£ 967,015
Extraordinary Income	225,170	Extraordinary Expenditure	1,195
Receipts for Capital Purposes	300,717	Capital Expenditure	276,626
		Surplus for the year	200,659
	<u>£ 1,445,495</u>		<u>£ 1,445,495</u>

Compared with 1926, the figures for 1927 show the following changes :—Ordinary Income increased by £69,675, Extraordinary Income fell by £34,018 and Receipts for Capital Purposes increased by £67,741, being a nett increase for all purposes of £103,398.

On the Expenditure side, Ordinary Expenditure increased by £30,335, Extraordinary Expenditure increased by £482, and Capital Expenditure fell by £30,817, being a nett reduction of £9,425. The surplus of £200,659 compares with £87,836 in 1926.

TABLE 59.

TOTAL RECEIPTS AND TOTAL EXPENDITURE.

Hospitals.	Year.	No. of Hospitals.	Total Receipts.	Total Expenditure.	Surplus.	Deficit
Group A	1923	19	£ 951,586	£ 720,890	£ 230,696	—
	1924	19	1,243,213	762,601	480,612	—
	1925	19	1,094,787	883,129	211,658	—
	1926	19	991,589	923,514	68,075	—
	1927	20	1,067,377	924,946	142,431	—
Group B	1923	20	220,029	132,176	87,853	—
	1924	21	342,496	167,413	175,083	—
	1925	26	263,017	195,609	67,408	—
	1926	26	236,674	236,830	—	£ 156
	1927	28	246,038	225,907	20,131	—
Group C	1923	47	132,672	74,327	58,345	—
	1924	53	128,214	87,767	40,447	—
	1925	50	152,817	123,737	29,080	—
	1926	54	113,834	93,917	19,917	—
	1927	52	132,080	93,983	38,097	—
Total ..	1923	86	£ 1,304,287	£ 927,393	£ 376,894	—
	1924	93	1,713,923	1,017,781	696,142	—
	1925	95	1,510,621	1,202,475	308,146	—
	1926	99	1,342,097	1,254,261	87,836	—
	1927	100	1,445,495	1,244,836	200,659	—

TABLE 60.
HOSPITALS HAVING AN EXCESS OF TOTAL RECEIPTS OVER TOTAL EXPENDITURE.

Hospitals.	Year.	No. of Hospitals.	Total Receipts.	Total Expenditure.	Surplus.
Group A	1923	18 (95%)	£ 938,274	£ 700,142	£ 238,132
	1924	15 (79%)	1,156,358	666,829	489,529
	1925	12 (63%)	839,319	605,949	233,370
	1926	9 (47%)	771,132	660,007	111,125
	1927	12 (60%)	779,417	612,296	167,118
Group B	1923	18 (90%)	212,436	123,775	88,661
	1924	16 (76%)	307,989	120,693	187,296
	1925	18 (69%)	186,440	103,116	83,324
	1926	17 (65%)	144,281	101,352	42,929
	1927	22 (79%)	201,600	148,477	53,123
Group C	1923	40 (85%)	122,839	62,372	60,467
	1924	40 (75%)	107,943	64,228	43,715
	1925	35 (70%)	119,149	64,812	54,337
	1926	37 (69%)	83,267	54,036	29,231
	1927	38 (73%)	102,562	60,444	42,118
Total	1923	76 (88%)	£ 1,273,549	£ 886,289	£ 387,260
	1924	71 (76%)	1,572,290	851,750	720,540
	1925	65 (68%)	1,144,908	773,877	371,031
	1926	63 (64%)	998,680	815,395	183,285
	1927	72 (72%)	1,083,579	821,220	262,359

TABLE 61.
HOSPITALS HAVING AN EXCESS OF TOTAL EXPENDITURE OVER TOTAL RECEIPTS.

Hospitals.	Year.	No. of Hospitals.	Total Receipts.	Total Expenditure.	Deficit.
Group A	1923	1 (5%)	£ 13,312	£ 20,748	£ 7,436
	1924	4 (21%)	86,855	95,772	8,917
	1925	7 (37%)	255,468	277,180	21,712
	1926	10 (53%)	220,457	263,507	43,050
	1927	8 (40%)	287,960	312,647	24,687
Group B	1923	2 (10%)	7,593	8,401	808
	1924	5 (24%)	34,507	46,720	12,213
	1925	8 (31%)	76,577	92,493	15,916
	1926	9 (35%)	92,393	135,478	43,085
	1927	6 (21%)	44,438	77,430	32,992
Group C	1923	7 (15%)	9,833	11,955	2,122
	1924	13 (25%)	20,271	23,539	3,268
	1925	15 (30%)	33,668	58,925	25,257
	1926	17 (31%)	30,567	39,881	9,314
	1927	14 (27%)	29,518	33,539	4,021
Total	1923	10 (12%)	£ 30,738	£ 41,104	£ 10,366
	1924	22 (24%)	141,633	166,031	24,398
	1925	30 (32%)	365,713	428,598	62,885
	1926	36 (36%)	343,417	438,866	95,449
	1927	28 (28%)	361,916	423,616	61,700

TABLE 62.

TOTAL RECEIPTS AND TOTAL EXPENDITURE OF GENERAL AND SPECIAL HOSPITALS SHOWN SEPARATELY.

Hospitals.	No. of Hospitals.	Available Beds.	Total Receipts.	Total Expenditure.	Surplus.	Deficit.
General Hospitals—						
Group A ..	15	5,094	£ 879,646	£ 751,275	£ 128,371	—
Group B ..	18	927	133,261	100,496	32,765	—
Group C ..	44	696	95,473	75,815	19,658	—
Total	77	6,717	£ 1,108,380	£ 927,586	£ 180,794	—
Special Hospitals—						
Group A ..	5	879	£ 187,731	£ 173,671	£ 14,060	—
Group B ..	10	550	112,777	125,411	—	£ 12,634
Group C ..	8	147	36,607	18,168	18,439	—
Total	23	1,576	£ 337,115	£ 317,250	£ 19,865	—

TABLE 63.

LEGACIES RECEIVED.

Hospitals.	Year.	No. of Hospitals.	No. of available beds.	Free † Legacies.	Ear-marked Legacies.	Total Legacies.	Per available bed. *		
							Free. †	Ear-marked.	Total.
Group A	1924	19	5,495	£ 385,828	£ 87,883	£ 473,711	£ 70	£ 16	£ 86
	1925	19	5,532	184,307	41,194	225,501	33	8	41
	1926	19	5,694	212,740	31,638	244,378	37	6	43
	1927	20	5,973	188,279	32,541	220,820	32	5	37
Group B	1924	21	1,244	94,438	9,838	104,276	76	9	85
	1925	26	1,389	27,674	1,114	28,788	20	1	21
	1926	26	1,428	34,669	3,700	38,369	24	3	27
	1927	28	1,477	30,181	9,064	39,245	20	6	26
Group C	1924	53	844	15,303	5,800	21,103	18	7	25
	1925	50	811	15,556	9,429	24,985	19	12	31
	1926	54	916	9,341	1,200	10,451	10	1	11
	1927	52	843	5,728	1,000	6,728	7	1	8
Total	1924	93	7,583	£ 495,569	£ 103,521	£ 599,090	£ 65	£ 14	£ 79
	1925	95	7,732	227,537	51,737	279,274	29	7	36
	1926	99	8,038	256,750	36,538	293,288	32	5	37
	1927	100	8,293	224,118	42,605	266,793	27	5	32

* Calculated to the nearest £.

† Free Legacies are included under "Extraordinary Income" in Tables 46 to 51 inclusive.

MOTOR ACCIDENTS AND THE VOLUNTARY HOSPITALS.

In order that we might present to the public as complete a statement as possible of the different aspects of the problem that has arisen out of the increasing number of motor accidents which the hospitals are being called upon to treat, we have pleasure in publishing the views of Lord Montagu of Beaulieu, who writes as a member of the motoring public ; Sir William Goschen, who writes as Chairman of a great Insurance Company ; Major E. W. Paget, who writes from the point of view of rendering first aid to the injured ; and the Presidents and Chairmen of the following hospitals :—

Barrow-in-Furness	...	...	J. M. Mawson, Esq., Chairman of Finance Committee, North Lonsdale Hospital.
Bournemouth	...	...	Percy M. Bright, Esq., Chairman, Royal Victoria and West Hants Hospital.
Brighton	...	...	Brig.-Genl. d'A. C. Brownlow, Chairman, Royal Sussex County Hospital.
Burton-on-Trent	...	...	S. H. Evershed, Esq., Chairman, Burton-onTrent General Infirmary.
Canterbury	...	...	Harry G. Mount, Esq., Chairman, Kent and Canterbury Hospital.
Croydon	...	...	G. J. Allen, Esq., Chairman, Croydon General Hospital.
Exeter	...	...	Edgar S. Plummer, Esq., President. Royal Devon and Exeter Hospital.
Gloucester	...	...	Stamford Hutton, Esq., Chairman, Gloucestershire Royal Infirmary and Eye Institution.
Halifax	...	...	Charles Robertshaw, Esq., President. Royal Halifax Infirmary.
Harrogate	...	...	Herbert Frankling, Esq., Chairman, Harrogate Infirmary.
Ilford	...	...	A. W. Green, Esq., Chairman, Ilford Emergency Hospital.
Kidderminster	...	...	J. Lionel Stretton, Esq., President, The Kidderminster and District General Hospital.
Scarborough	...	...	James H. Rowntree, Esq., President, Scarborough Hospital and Dispensary.
Sheffield	...	...	Fred M. Osborn, Esq., Chairman, Sheffield Royal Hospital.
Sunderland	...	...	James F. Burnicle, Esq., Chairman, Sunderland Royal Infirmary.

I.

LORD MONTAGU OF BEAULIEU *writes* :—

My old friend Sir Arthur Stanley has asked me to write quite frankly about the question of what are called "motor accidents," and their treatment in hospital, and I propose to try and dismiss sentiment from the discussion and to put forward the facts of the case as they seem clear to me.

First of all, let us arrive at what the term "motor accident" means. Is every accident in which a motor is involved a motor accident? Here are some typical cases :—

A pedestrian, absorbed in his own thoughts, walks suddenly off the pavement without looking, and is knocked down by a passing vehicle. Is this to be classified as a pedestrian accident or a motor accident?

A motorist, proceeding carefully along a road on a misty night, is suddenly confronted with a herd of bullocks or a flock of sheep careering down a narrow road towards him, the animals having broken out of a field near by. The car is upset and possibly two or three people are injured. Is this a sheep accident, bullock accident or a motor accident?

In winter a motorist drives into an unexpected snowdrift, and both his car and his passengers suffer injury. Is this a snow accident or a motor accident?

These queries can be multiplied indefinitely. It has become a general habit to describe everything in which a mechanical vehicle is involved as an accident to be classified under the head of a "motor accident." But I maintain that we must arrive at a general agreement of whether the responsibility is that of the driver, the owner of the vehicle, or the other person, animal or thing, before we can argue that the owner of the motor should be held in any way responsible morally for contributing to the hospitals, either individually or through his organisations.

Let us, moreover, consider similar cases in regard to railways. When trespassers on the line are run down by passing trains, we do not call it a train accident, but comment on the recklessness of the pedestrian. When a passenger wanders along a corridor train at night and opens the wrong door on to the line, this is not classed as a railway accident. I think my readers will thus see how unfair it is that everything in which a motor is involved should be classified as a motor accident. It takes two to make an accident in most cases, and it may be the fault of one or neither of the parties involved.

On the other hand there can be no doubt of the extra work thrown upon the hospitals. With the cost of treatment of persons injured in accidents on the road—I think that is a fairer term than *motor accidents*—at £230,000, is seen the extent of the work done by the hospitals and the expense involved. But the accidents concerned with all kinds of transport have all of them increased a great deal during recent years owing to the immense increase in the number of travellers by cycle, train, bus, trams, motor and aeroplane. And there is the relative increase also of the total population served. Again, take shipping, for instance, far more passengers travel in ships nowadays than twenty years ago, and there must relatively be, therefore, a greater chance of accident. Of course, on the road, where the increase in travelling has been by far the greatest of all, there is bound to be many more accidents. I am afraid this tendency will continue for some years to come. But it is often forgotten, on the other hand, that the number of road accidents in proportion to the number of persons using the road, and the number of miles covered, is happily decreasing. In a few years the hundreds of thousands of novices to-day will be experienced drivers, while most of the reckless will have killed themselves. In other words the perils of the road will have decreased. Already there are evident signs of an improvement in manners and road sense.

Now as President of a large hospital in the South of England—the Royal South Hants Hospital at Southampton—I am naturally sympathetic to the claims of hospitals. But at the same time, I do see great difficulty in solving the problem of how a contribution to the hospitals can be asked for and collected from those who use the road, for road accidents treated by them. The fairest way, it seems to me, would be that every motor vehicle should be insured, and that a proportion of the premium paid—it would amount to only a very small proportion—should be handed to some Central Fund, and a grant

given to hospitals for every case treated by them. Both railways and shipping companies already contribute to local hospitals in their areas, and in the case of Southampton the great shipping companies have been very generous in this respect, for there we treat many cases of accident which occur in the docks and in connection with shipping, and to a certain extent this precedent is helpful.

But if one takes the larger outlook, and realises that a considerable percentage of the owners and drivers of cars already subscribe to the hospitals, either directly, or indirectly through Hospital Sunday Funds or local collections, it will be seen that it is not easy to justify a forced levy being made upon one class of person who happens to use a particular kind of locomotion, although it is admitted that in the case of this locomotion casualties occur.

And, again, I ask, how are we going to treat the case where the fault is obviously not that of the motorist? In that case, are we going to make the careless or guilty party pay the hospital and not call upon the innocent motorist, for that would only be fair? And what tribunal is to decide as to the relative blame? The greater number of accidents to pedestrians have been officially declared by various Chief Constables to be unavoidable so far as the motorist is concerned, and that excellent organisation, the Safety First Association, has published a most illuminating chart which clearly shows that 64 per cent. of accidents were unavoidable by the motor driver and were not under his control, while only 36 per cent., or about one-third were avoidable. If the motorist is to pay, the other party should pay also if responsible.

Then, again, there is the question of cases in which local legal enquiries are held, either arising from a claim for damages in the County Court, or in the most serious class of case, arising from the verdict of coroners' juries, sometimes followed by a criminal prosecution. How are these cases to be treated from a hospital point of view? A severely injured man or woman may be weeks in hospital, and in the more serious of cases, be an inmate of a home of recovery or hospital for incurables for many years. If it is clearly the fault of the sufferer—pedestrian, cyclist or any other person not the driver—is it fair that the driver should in any way be held responsible in such instances?

I write these few words in order to bring to the notice of my readers the practical difficulties underlying the whole matter, and in conclusion I may again remark that while nearly every case in which a motor vehicle is involved is classified by the police as a motor accident, probably not more than fifty per cent. of the cases should be so described. What is called the motor movement has been subject to many years of prejudice, and has had to live down all kinds of foolish and ill-founded allegations. Even now, after thirty years of development, we have a Cabinet Minister talking about "pleasure cars," and insinuating that every owner of a motor vehicle is either rich or at any rate very well-to-do, whereas anyone who knows the facts, realises that fully eighty per cent. of those who own cars are not well off, and the vehicle or motor-cycle is used as a means of locomotion or for daily work, business or professional purposes. Because a man chooses to spend a certain amount of his income upon lawn tennis, cricket or football, or sailing a small yacht, we do not at once jump to the conclusion that such a person is rich. But let that person buy a motor-car, and most of his neighbours will at once say that "so-and-so has come into a fortune—he has got a motor car." And more than this. Possibly the possession of a motor vehicle is saving him hard cash in holidays, besides its use for the purposes of locomotion, and this is often a direct economy.

Speaking for thousands of others who are much interested in hospitals, I shall watch the discussion of the subject of road accidents with the greatest interest, and hope that some way out of the difficulty may be found.

II.

THE HON. SIR WILLIAM H. GOSCHEN, K.B.E.,

Chairman of the Sun Insurance Office, writes :—

I have been asked as Chairman of one of our great Insurance Companies to say a few words from the point of view of an Insurance Official on the question of relieving the ever-growing burden of cost which falls on our Voluntary Hospitals through motor car accidents.

My close association with the work of the hospitals enables me to appreciate to the full the extent of the financial strain placed upon them by this cause. Even in the past there has never been that margin between Income and Expenditure which has enabled the Hospital Officials to carry their burdens with light hearts ; but at the present time the outlook is more serious than ever before. From a memorandum which has been issued by the Central Bureau of Hospital Information, I note that in the year 1927, upon figures furnished by a relatively small proportion of the provincial hospitals, it is estimated that no less than 26,000 in-patients and 39,000 out-patients were treated as a result of motor accidents. It is only to be expected then that with these facts before them, the hospital authorities should direct their efforts towards devising some means of obtaining substantial financial support from the motorist who directly or indirectly, by his own negligence or arising out of the negligence of others, contributes to the congestion and expense of the hospitals.

With these preparatory remarks I arrive at the main theme of this article, which is to outline as far as I am able, the attitude of insurance companies towards this question of hospital expenses. I desire to make it clear that I am not authorised to voice the views of the companies as a whole and I can only advance what I believe to be the opinion held by a large number who have given sympathetic consideration to the general scheme propounded for relieving the situation. I write with some hesitancy as I am aware, judging from the correspondence which has appeared in the Press, that whilst there is absolute unanimity amongst writers as to the pressing needs of the hospitals, there is not entire agreement of view as to the best means of finding relief.

The connection between the motorist and the insurance companies is an obvious one, and it is therefore equally obvious that the hospitals should explore whether the insurance companies may not be prevailed upon, by one means or another, to utilise their organisations in the direction of securing financial assistance for the hospitals.

Amongst the suggestions which have been considered there has been a proposal that provision should be made in motor policies for the payment of hospital charges. The insurance companies point out that it is usual for the Comprehensive Policies issued to private car owners to provide for the payment of medical expenses up to 10 guineas in respect of an accident to an insured and other occupants of the car, and that it is open to the motorist to allocate the whole or a part of this benefit to a hospital which has given him or his passenger medical or surgical aid.

To what extent the hospitals have derived benefit from motorists who have received from their insurance offices payment under this head, it is not possible to estimate ; to endeavour to arrive at a figure would be mere guess work. From the hospitals' point of view, it would no doubt be eminently more satisfactory that they should receive payment upon some recognised scale from the insurance companies. The companies quite properly maintain, however, that their motor policy is an expression of the contract between the insured and the insuring office, and that without the consent of the insured the office has no option but to meet its obligations in accordance with the terms of the policy. I venture the opinion, that even assuming that the policyholder were willing that out of the medical benefit granted by his policy some payment should be made direct to the hospital, the resultant effect would be trifling in relation to the needs of the hospitals. If I correctly interpret the position, what the hospital authorities would welcome would be a scheme whereby payment of their expenses is secured under the terms of the motor car owners' policy, whether the sufferer be the owner or the occupant of the car, a pedestrian, cyclist, or other person on the King's highway. They would welcome a scheme whereby the payment is forthcoming regardless of the issues of legal liability.

It will be recognised that an insurance company, like every other house of business, must sell its commodities, which in the case of an insurance company, are certain stated benefits, at a figure which will meet expenses and will leave some margin of profit to its shareholders. Thus if increased benefits are to be granted and payment is to be made under the policy in every case, regardless of the question of legal liability on the part of the insured, it is obvious that an increased premium must be charged sufficient to cover the increased liability. What will the motorist have to say upon a question of this kind ? He may, I think, not unreasonably object to being required to pay further premium to meet expenses of an accident which no care or vigilance on his part could have avoided and for which he could not

be held legally responsible. It may further be objected that by such a scheme the insurance companies would in reality be taking upon themselves the task of enforcing upon their policyholders a compulsory contribution towards the hospitals. Even assuming that the scheme were practicable, it will be realised that there would still be a great deal of ground not provided for. For example, it would still leave untouched the owners of commercial vehicles and there would still remain that portion of the general public who utilise motor vehicles without any insurance whatsoever.

Alternatively, it has been suggested that the difficulty could be met by the issue of a separate contract at an appropriate premium to provide for payment of hospital charges. To what extent such a scheme would appeal to the motoring public is a matter for conjecture; actual experience alone can prove its success or otherwise. It has, indeed, been advanced that this method might not prove satisfactory in view of the possibility that the motorist, accustomed yearly to contribute his guinea or two towards his local hospital, would withdraw this support upon the assumption that in taking out a policy at a cost, perhaps materially less, he had fulfilled his obligation. Personally I do not suggest that this result would follow: I have still unabated confidence in the generosity of the great-hearted British public. It is, however, a point which should be considered before such a scheme as I have referred to were put into operation.

That the motorist, if appealed to through the suitable channel, will respond, I have little doubt, but whether the insurance companies or the various motoring organisations throughout the country should be made the medium for this purpose is a problem of great difficulty which as yet is unsolved.

As far as the great companies are concerned, they have been carefully considering the matter in its various aspects: the individuals comprising the Boards of Management are men with human sympathies, who are not likely to remain unmoved by the appeal made to them. At the same time it must be recognised that an insurance company is a commercial undertaking, and that the business of insurance must be conducted upon lines which will do justice to shareholders and policyholders alike.

III.

MAJOR E. W. PAGET, C.B.E.,

of the Home Service Ambulance Committee, Joint Council of the Order of St. John and the British Red Cross Society, writes:—

The contribution of the Order of St. John and the British Red Cross Society to the problem of road accidents, is not so much that of attempting to reduce the number, as of devising means to minimise the consequences of the accidents by giving timely First Aid to the injured on the spot.

First Aid administered by qualified persons is of value not only for the fixing of splints and bandages and preparing the patient for removal to hospital, but also as a safeguard against the uninstructed zeal of bystanders who so often, with the best intentions, complicate the doctor's task and add to the sufferings of the injured by their well-meant but mistaken efforts.

An essential part of First Aid is the proper transport of the patient from the scene of the accident to the point where he can be healed. Recognising this, the Home Service Ambulance Committee was set up in 1919 by the Order and the Society to organise a national ambulance service. This service, which is staffed by members, comprises over 350 separate stations, each equipped with a motor ambulance. The number of cases carried in the ambulances averages over 100,000 a year. Year by year the proportion of these cases which are due to road accidents, increased, until in 1927 the Order and the Society, at the suggestion of the Committee, decided to set up a road service especially designed to give First Aid to the victims of traffic accidents.

The object aimed at in launching the service was to bring the great company of members of the two organisations, who have, by training and examination, qualified themselves to give First Aid to the injured, into as close touch with the casualties on the roads as they have been for years past with those occurring in the mines and workshops and on the railways and playing fields. The road service is carried out by parties of members equipped with splints and dressings who set out along the roads where traffic is heaviest, each party working within a reasonable radius of its own headquarters.

Organised First Aid has a recognised place in the forces directed to the healing of the sick. It is the advance agent of the physician and surgeon, doing the preliminary work on the spot which will enable the patient to reach the doctor's hands in a condition which will assist him in his work of healing.

As carried out by members of the Order and Society, it is an unpaid service given in their leisure time by men and women who have to earn their living and consequently the work on the roads is mainly confined to week-ends and holidays. These are the times, however, when traffic is most dense and accidents most frequent. The utmost freedom is given to units of the two bodies to organise their work in the manner best suited to local circumstances. At many points dressing stations are established at suitable spots. These may be quite elaborate, or very simple. Their character to some extent depends on what funds the local units can get together to buy and equip them. Sometimes a wooden hut is erected on a convenient piece of land. Tents are frequently used, or a room in a house near by the road is borrowed. These form centres from which First Aid parties radiate and often women members are in attendance at them to assist with the dressing and bandaging. In order that materials for First Aid may be available even when the stations are not open, First Aid boxes have been put up by the roadside containing splints and dressings and in some cases stretchers too. These are usually at a spot where someone is available to open the boxes when required, but generally the key can also be obtained by breaking a pane of glass in the side of the box.

No charge is made by any member of the Order or Society for his own services. Certain expenses, however, are involved, the burden of which it is not to be expected should be borne by the members. The cost of running and the upkeep of the ambulances, for instance, is recoverable by a small fee charged to the users, unless they are necessitous cases, when they are carried free. The collection of the fees from local inhabitants presents no difficulty. In the case of road accidents, however, considerable trouble is experienced in getting payment. This is particularly so in regard to accidents in which motorists are involved. This may be partly due to the fact that many of them come from the larger towns where a free ambulance service is maintained from the rates. It is hardly conceivable that they would deliberately shirk the small burden of the cost of an ambulance if they realised that it must be borne by those who are giving their own services free. That the service is a considerable one is evident from the fact that nearly 2,500 of the patients carried in the Home Service Ambulances in the months of April, May and June this year were road accident cases. These were only a small proportion of the cases dealt with for many, after receiving First Aid, were able to go on their way without making use of the ambulance.

Treatment by First Aid on the spot should save many a victim of road accident from the aggravation of his injuries by neglect or mistreatment and thus, it is hoped, relieve the hospitals of some of the accident cases which at present constitute so heavy a part of their burden.

IV.

The Secretary of the North Lonsdale Hospital has given you the information as to the approximate cost of treatment of patients admitted to the hospital owing to motor accidents, and has shown the amount contributed by insurance companies, and paid by the patients themselves, in addition to which he has pointed out that some of them were contributors to the hospital of 2d. per week, and were thus admitted to free treatment.

I do not think any stress should be laid by you on this fact as it is only reasonable for the hospital to expect to deal with cases arising out of a man's regular employment or ordinary street accidents. Under the terms on which the 2d. per week is paid a man and his family are entitled to treatment however the accident has occurred.

My feeling is that it should be made a condition in the issuing of a licence for a motor vehicle, that a policy covering third party accidents should be compulsorily taken out and the insurance companies should be asked to make it a condition of the payment for personal third party accidents, that if the patient was admitted to a hospital, that the first payment out of the indemnity should be for hospital expenses.

I am also of the opinion that application should be made to the Chancellor of the Exchequer for a grant from the Road Fund towards the cost to Voluntary Hospitals of treating such patients.

Barrow is not a town of through-traffic, consequently the number of motor accident cases at our hospital are not as great as in a town where there are several exits in all directions, otherwise there is no doubt that the cases we have at the North Lonsdale Hospital would be considerably larger than those reported to you in our Secretary's letter of the 25th of June.

J. M. MAWSON,

Chairman of Finance Committee,
North Lonsdale Hospital,
Barrow-in-Furness.

V.

A very serious problem has arisen for Voluntary Hospitals on account of the very large increase of accident cases through motor casualties. A Committee of the Board of Management of our hospital, the Royal Victoria and West Hants Hospital, Bournemouth, has experienced this problem so acutely as to consider it necessary to pass the following resolution :—

“Whilst it is fully realised that all Voluntary Hospitals must ever be ready to deal with accidents from whatever source they might arise, it has to be recognised that the motorist is frequently a visitor to the locality. This situation needs to be continually kept in mind by the Board of Management, who rightly conceive it to be their duty, in the interests of the large number of subscribers from amongst the poorer section of the community, that the facilities they would naturally look for should not be seriously diminished. For after all it was largely to meet their needs that subscriptions are generously given and nothing should be allowed to prejudice either the donations or the service to be rendered.”

The problem is all the more serious because it is two-fold. *First*—the actual cost of maintenance for these cases while in hospital. *Second*—and even more serious than the first, the number of beds occupied by these cases. The result being in order to properly supply the needs of those who have the best right to have them met—the poorer residents of the locality—further extension of the hospital becomes urgent, at a great capital cost.

Reverting to the actual cost of maintenance of accidents caused by motorists, it is only last year we commenced to keep separate records of these, and so far these records have been confined to in-patients. Last year there were 141 admitted into our hospital. Together, these cases remained in-patients for 3,348 days at a cost of £1,477 1s. 2d. For the first six months of this year there is apparently a very welcome decrease, which, however, is at least partly accounted for by the fact that this period does not include the main holiday months of the year. The number is 48, remaining in-patients a total of 375 days at a cost of £364 11s. 8d. The amount received to date from all sources on behalf of these patients is £119 9s. 5d.

The question naturally arises here, in what way can the financial strain of these cases be lifted from the Management of Voluntary Hospitals. It is manifestly unfair and perilous even to the continuance of the Voluntary system that this burden should remain where it is now. The remedy is comparatively easy provided our legislators are ready and willing to use it. In the first place all motorists should be compelled by law to at least insure against third party risks for a reasonable amount, such amount to specifically provide for the maintenance of all motor accident patients in hospitals, where negligence is proved, and in the second place Voluntary Hospitals should be empowered with the legal right to demand such payment.

An objection may be raised on account of those motorists who would be unable to bear this expense. This might especially be the case of those using motor bicycles. If this can be sustained, the State should come to their assistance through, perhaps, the Road Board Fund.

We come now to the second aspect of the problem, the widespread need of Voluntary Hospitals for the extension of their accommodation owing to the large number of motor accident cases they are obliged to treat, and this is by far the more serious side of the problem to Boards of Management, who, many of them, before this problem had arisen, were at their wits' end to find the large capital sums needed to provide for the growing needs of their locality. It is also far the more difficult side to find a remedy for. But if the Voluntary system is going to continue, and apart from the immense saving both to the State and the local rating authorities, there are many weighty reasons why we should continue to be proud of our Voluntary system and do our utmost to make it possible to continue, surely this problem with others connected with hospitals such as co-ordination of their services with the general health service of the country could be remitted to a Commission including experts from Boards of Management of Voluntary Hospitals.

There is, however, a ray of light on the present situation by which we can hope that in the near future there will be a gradual and continuous decline in the number of motor accident cases. The increase of motoring in this country has been so rapid and so great, in so short a time, comparatively speaking, that there are probably more inexperienced drivers on the road now than there will ever be again. Motor driving with safety only comes with experience of actual driving on the road and can be gained in no other way. This is especially the case with "Road Sense." Some get it quickly, some more slowly.

Then also, more safeguards will be devised against accidents. The white line round corners and dangerous curves has already been a great preventative. It should be made compulsory for all local authorities to adopt it. The present rule of the road with the necessary alterations to meet present day needs should be legalised. A white or coloured line across roads where the motorist on approaching had to give way to those approaching from other directions would be an immense safeguard.

The present number of these accidents is simply appalling, and quite unnecessary, and it is high time the Government seriously applied themselves to this problem. For prevention is better than cure. If this is promptly done it would go far to solve the present problem, besides saving many valuable lives and preventing much suffering and a great loss of wealth.

PERCY M. BRIGHT,

Chairman,

Royal Victoria and West Hants Hospital,
Bournemouth.

VI.

In the very early days of motoring a number of curious cars started from Northumberland Avenue on a trial run to Brighton. The venture excited great interest and the results formed the leading feature of the papers of that evening. Since then the volume of motor traffic has increased out of all knowledge until now, on any fine Sunday, cars and chars-a-banc form unbroken lines between London and Brighton. With increase of numbers has come increase of pace, and the ease with which cars can be obtained has placed on the road hundreds of drivers who are totally devoid of "road sense" and who are oblivious of all warnings.

Naturally, accidents are of daily occurrence. On this great road many fall by the wayside, and are treated in the various Cottage and other hospitals with which Sussex is so plentifully supplied. The Royal Sussex County Hospital at the terminus receives its full quota of motor accidents not only from the London Road, but from the ever-increasing coastal traffic, and the crowded streets of Brighton and Hove. It speaks volumes for the efficiency of the local Police that these accidents are not multiplied to an unmanageable extent.

The situation is grave now, and seemingly it must grow worse. These accidents place a very great strain on the accommodation of the hospital. Accidents must be attended to without any regard to the financial position or domicile of the injured. We cannot turn serious cases away or let them die on our doorstep. Beds must be found. The Royal Sussex County Hospital always has a large Waiting

List, and it must frequently happen that beds can only be provided for these accidents at the expense of some poor local patients who have been anxiously awaiting admission for weeks or even months.

I can see no complete cure for this trouble though it is possible that, were funds available, a palliative might be found in the establishment of Accident Wards. Personally I am inclined to think that undue stress should not be laid by us on the matter of expense to which we are subjected by these accidents. At the Royal Sussex County Hospital every patient pays according to his means, and I have no reason to suppose that motorists are backward in meeting the cost of their maintenance, whilst some give a generous donation to our funds. Financially I do not believe that we are suffering from these motor accident cases to any serious extent.

We hear a great deal about compulsory insurance, and there is much to commend it, but there is a great danger that many motorists would feel that under such a scheme they would have a prescriptive right to enter our hospital and enjoy the services of our Honorary Physicians and Surgeons. Such an idea is wholly erroneous. The possession of a car is no longer evidence of wealth, but the majority of motorists do not belong to "the sick and lame poor" which is the class for which the Royal Sussex County Hospital is maintained. I hold that every patient who does not come within our definition of a Hospital Case should be transferred as soon as possible to his residence or to a Nursing Home.

To my mind the situation has been admirably expressed by the House Governor of the Middlesex Hospital in his letter to "The Times" of 21st May last.

d'A. C. BROWNLOW,

Chairman,

Royal Sussex County Hospital,
Brighton.

VII.

During the six months ended May 31st, 1928, the number of patients admitted to this hospital as the result of motor accidents was 31. These patients occupied beds for a total of 83 weeks and 5 days at an approximate cost to the hospital of £210. No payments have been received in respect of any of the cases.

Twenty-two of the patients were residents in the area served by the hospital, and in practically all these cases the patient was able to procure a hospital recommendation.

We have a separate private nursing home for paying patients, and where the injured persons are obviously in a position to pay for treatment they are admitted to the home. The fees are 3½ guineas per week (or 6 guineas per week for a private room). There were three of these cases in the six months period, occupying beds for 29 days altogether and paying fees amounting to £15 4s. 6d.

The figures for the month of June show that eight patients occupied beds in the hospital for a total of 52 days; whilst four patients occupied beds in the nursing home for a total of 69 days, paying in fees the sum of £42 7s. 6d.

The foregoing figures relate to In-Patients only. In addition to these the cases treated in the Out-Patient Department for minor injuries are very numerous.

Whilst it is true to say that the cases admitted to the hospital (apart from the nursing home), have cost approximately £230 in the seven months period, it does not follow that the costs of the hospital would have been reduced by this sum if the cases had not been admitted, as it is probable that if the beds had been available they would have been occupied by patients on the waiting list. The immediate effect therefore is not an addition to the expenses of the hospital, but an increased delay in the admission of patients on the waiting list. On the other hand, the motor accident cases do represent a definite increase in the work of the hospital, and eventually the need for additional bed accommodation and increased income is accentuated.

In paragraph 5 of the Memorandum issued by the Central Bureau of Hospital Information dated July 5th, 1928, it is stated that—

“Two hospitals only express a disinclination to regard motor car accidents, so far as claims or payments are concerned, as differing in any way from those which a Voluntary Hospital has always admitted.”

In the case of local patients, *i.e.*, those living within the area served by the hospital and for whom a hospital recommendation is generally forthcoming, it is difficult to regard these as coming in a different category merely because their injuries are due to motor accidents. It should not be overlooked that the appeal of the hospital for voluntary support is to some extent strengthened by the use of subscribers' recommendations for these cases. Moreover if the policy of endeavouring to secure payment for services rendered is generally adopted by the Voluntary Hospitals, it will in all probability be found that the work of securing voluntary support for maintenance and development will be made more difficult.

It will be seen that during the period referred to the patients admitted to our nursing home paid in fees the sum of £57. Had the home not been available these cases would have had to be admitted as ordinary patients, and whilst some financial return in the shape of donations would probably have been forthcoming, the fact that we have a recognised private nursing home attached to the hospital has certainly to some extent relieved the burden of the hospital.

S. H. EVERSHED,
Chairman,
Burton-on-Trent General Infirmary.

VIII.

The question of motor accidents in relation to our Voluntary Hospitals is a subject on which much thought and attention has been bestowed of late. Like all other problems it is viewed from many standpoints and its complexity renders solution exceedingly difficult. Much has been heard of compulsory insurance, but while this is not, in my opinion, a complete solution, it would certainly mitigate the burden at present imposed upon hospitals. As far as the hospital with which I am connected is concerned, a considerable proportion of the cases admitted as the result of motor accidents are pedestrians. In the case of a pedestrian being injured where the fault is attributable to the insured owner or driver, the insurance company would doubtless pay the cost of hospital treatment, but a great many accidents are due to the carelessness of pedestrians and it is obviously unfair to expect insurance companies to pay the cost of medical treatment in such cases.

The class of motorist which probably comprises the greater proportion of motor accident cases admitted to the hospitals is the motor-cyclist, and there are many such on the road to-day whose sole “worldly possessions” are the motor cycles on which they ride, so that when accidents befall them, as so often happens, they are not in a position to make any substantial contribution to the cost of their maintenance and treatment in hospital. It is because of these cases in particular that I am strongly in favour of compulsory insurance, and consider that the cost of hospital treatment should be the first charge on the insurance money, and that payment should be made direct to the hospital by the Insurance Company.

There is also another aspect of the subject, apart from the financial, which is very serious, and equally as important. I refer to the fact that whilst there is already a shortage of accommodation in the hospitals, beds are being filled with motor accident cases to the exclusion of the patients for whom the hospitals are primarily intended.

With the increase in motor traffic and consequent increase of motor accidents, the problem of accommodation will become more acute and it will probably be necessary for every hospital to have a ward or a certain number of beds set aside for motor accident cases only. But here again finance comes in. Who is to provide the funds for the maintenance of these beds? It is in this connection that, in my opinion, a moral obligation rests on the motoring community. There are several associations of motor car and motor cycle owners, and if these associations would ask their members to contribute a small

sum annually for the relief of hospitals, a considerable sum might be raised each year to be allocated to hospitals for the purpose of maintaining beds for motor accident cases.

I believe a suggestion has already been made that legislation should provide for an increase in the cost of a driving licence from 5s. 0d. to 7s. 6d., the additional 2s. 6d. to be devoted to a fund for the relief of hospitals. This seems to me to be a suggestion worthy of consideration and if found practicable would go a long way toward providing the extra beds required to deal with motor accident cases without inflicting serious financial strain on anyone.

I may add that once a year a "Highwaymen's Collection" is organised on behalf of the Kent and Canterbury Hospital when collectors are stationed on all roads leading into Canterbury, and motorists are asked to contribute to the hospital. It is found that the majority of motor owners are willing to help and by this means £150 was raised last year.

HARRY G. MOUNT,
Chairman,
Kent and Canterbury Hospital.

IX.

The subject of motor-car accidents is one which must have been fully discussed by the Boards of Management of hospitals all over the country, and it is disquieting to realise to what extent modern transport contributes to the need for increased accommodation in all hospitals. Motor-car accident cases which need treatment are day by day on the increase. They are costing the voluntary hospitals many thousands of pounds ; and this inflow of surgical work militates against the adequate treatment of those for whose benefit the hospitals were founded, as in so many cases the motor-casualties are not resident within the area which supports the hospitals.

This is the only General Hospital in a borough with a population of well over 200,000, serving as well a large number residing in ex-borough districts. Being situated on the road to southern seaside and holiday resorts, the Croydon Hospital is very badly hit by this type of case. The period of detention of a patient admitted as the result of a motor accident is often longer than the average length of stay of surgical cases. Beds are thus blocked, which, as in almost every hospital, are required for long-waiting operation cases of those more entitled to aid. Not only do the motor-accident cases take up the available accommodation, but they are probably the most unremunerative. The contribution made by the patient on discharge is generally but a small part of the cost incurred by the hospital for his maintenance and treatment.

Voluntary Hospitals have no legal power to make such patients pay, but I feel that motor owners, as a body, should make a definite contribution to hospitals, both with respect to treatment they may themselves receive, and care given to others as the result of motor accidents. It must be admitted that hospitals have a legitimate grievance in this matter. Some have hinted at the advisability of bringing about an alteration in the law, so as to make it possible to obtain compensation through the Courts. I am strongly opposed to such a suggestion, as it is likely to endanger the voluntary principle. It has been pointed out before, that in any account rendered for the treatment of a patient, a charge has to be made for the services of the otherwise honorary Medical Staff, although the continuance of any institution as a Voluntary Hospital which does so is open to question. A solution of this difficulty might be found in the establishment of "paying" wards, to which this class would be admitted ; but such an arrangement would involve an initial outlay which most hospitals are not in a position at present to undertake.

During last year 164 cases of motor car and motor cycle accidents were admitted to the wards of the Croydon General Hospital. These figures do not include the considerable number of minor injuries due to the same causes, dealt with in the Casualty Department, who were able to return to their homes after first-aid.

This encroachment on the bed-accommodation and funds which hospitals are now facing is a serious matter. It is one of the most difficult problems of the Voluntary Hospitals, as they must continue

to admit accident cases on a voluntary basis. Many suggestions as to the best means of dealing with the matter have been made, but of those which have come to my notice, I favour most the proposal that the expense imposed upon Voluntary Hospitals by the heavy toll of motor accidents, be met by a system of insurance upon the owners of motors, which should be compulsory.

G. J. ALLEN,
Chairman of the Board of Management,
Croydon General Hospital.

X.

The motor accident is becoming a problem with us, for, situated as we are in the centre of a big touring district, most accident cases within a radius of 20 to 30 miles are brought to the Royal Devon and Exeter Hospital as, although there are many Cottage Hospitals within that distance there are no resident medical men in attendance, and to save a possible delay the cases are brought straight to Exeter. One day this year 12 motor accident cases, the majority being strangers to the district, arrived at the hospital, half of them occupied beds for about eight weeks, and in consequence of the increasing number that are being treated extra beds have had to be provided, thus taking accommodation that should be used by local patients and increasing our waiting list considerably, apart from the heavy expenditure incurred.

The matter has been brought before the representatives of Parliament in the County and it is hoped that some good may result. In the meantime the Committee of this hospital are appealing to all motorists. A successful Motor Week was held in 1927 and again in 1928. Motor Week stamps to affix to windcreens are sold at 2s. 6d. and 5s. 0d., and button hole badges for chauffeurs and drivers at 1s. 0d.

EDGAR S. PLUMMER,
President,
Royal Devon and Exeter Hospital.

XI.

The type of hospital dealt with in the following remarks is the strictly voluntary hospital such as the Gloucestershire Royal Infirmary, where under no circumstances (except in the few cases of venereal disease and ex-Service men treated by arrangement with the Ministry concerned) is payment of any sort accepted from any patient for *treatment*. In-patients are charged up to 2s. 0d. per day according to their means for *maintenance* to cover part of the cost of the use of the building as a hostel.

A very large proportion of the annual subscriptions come from 2d. and 3d. contributions under a Workpeople's Contribution Scheme, but in return for this a contributor in-patient is excused maintenance charge and is housed as well as treated free. Persons able to pay for treatment are not eligible as patients, but the hospital is at all times open for the reception of cases of emergency or accident.

It is under the last provision that this and other similar voluntary hospitals are feeling so acutely the position created by the present changed transport conditions—the emergency and accident cases filling its beds with patients, the majority of whom are not resident in the area which it was intended to serve to the exclusion of the latter, a grievance particularly felt by contributors to Workpeople's Contribution Schemes, and overwhelming the Casualty departments with an increase of cases never contemplated or provided for.

A motor car or cycle or lorry meets with or causes disaster. The police ambulance, or the accomplices in misfortune, or a passing car at once head for the nearest hospital and there dump their unconscious or mangled freight—the case may very probably be suitable for a nursing home or a private practitioner, but it is rarely possible to ascertain before admission whether the patient's income is such as to provide voluntary treatment, the state of his bones rather than of his banking account constituting the emergency: if it turns out that the patient is of ability to have paid for his treatment the position

is, that the hospital has had thrust into its wards a patient who, until he is sufficiently repaired to be removed costs about 55s. 0d. per week, of which only 14s. 0d. is recoverable or would be received if tendered as repayment—and who may, on his discharge, return to Aberdeen or elsewhere and never tender any donation at all—and will probably there complete his cure at the expense of some insurance company, who will also reimburse him for the 2s. 0d. per day paid to the hospital for maintenance.

Where a hospital has paying as well as voluntary wards, the position is not so difficult, for as soon as the patient's financial status is discovered, he can be placed in the ward appropriate to his means, though even there the hardship remains of beds intended for local use being filled with foreign cases.

The majority of motorists are insured against loss inflicted in respect of injuries whether they be victims or executioners, such insurance being a mere contract of indemnity, which guarantees that the insured shall not find himself out of pocket in respect of disbursements he has been compelled to make, but does not in any way inure to the benefit of a voluntary hospital (except as regards its maintenance charge) and there can be no doubt that the insurance companies are saving immense sums annually in respect of the voluntary treatment given to their insured clients, and it is idle for them to pretend that their actuarial figures do not take this fact into account.

If the insurance companies were to agree to make annual subscriptions to voluntary hospitals based on (say) the number of their insured members treated as patients in the previous year it would go some way towards solving the problem, but these companies were founded as commercial, not philanthropic, concerns, and those who have invested their money in these undertakings may, not unreasonably raise objections to such a use of the company's earnings.

With regard to the uninsured pauper, motorist or his victim, the position *qua* the hospital does not seem to differ from that of the tramp who falls into a road excavation and breaks his leg.

If changes in the law can be obtained which will enable charges for hospital treatment to be sued for and recovered on the same basis as the expenses incurred in a private nursing home, including medical practitioners' fees, if some sort of insurance to cover cases not falling within the Workmen's Compensation Acts was made compulsory on motor drivers, and if this included a lien on the insurance company concerned for the repayment to the hospital of its proved treatment and maintenance expenditure, many of the financial problems involved in this subject would disappear for these institutions who take in paying patients, but where a hospital has no paying wards and is precluded by its constitution from accepting remuneration for treatment it at once comes up against this difficulty (perhaps the most formidable of all as it is very difficult to get the outside public to appreciate it) that direct reimbursement of treatment expenses is made the honorary staff have no option but to decline to treat a patient able to pay out of his own pocket or that of an insurance company, on the basis of a "no means" case, and new scales of fees, arrangements for pooling, etc., would have to be put in force.

It would appear therefore that the only alternatives at present available for the purely voluntary hospitals are :—

- (1) To alter their rules by discriminating between motor cases—*i.e.*, saying that not every case presented shall be an "emergency" case—a very delicate and difficult course to pursue.
- or (2) To alter their constitution so as to admit of motor—and presumably also other cases which turn out to be able to pay for private treatment—being charged accordingly, with the accompanying provision of paying beds or wards for such of them as become in-patients and of payment to their honorary staff of the agreed fees in respect of such.
- or (3) To continue as they are in the hope that a sympathetic and frightened people will be so roused as to cut the Gordian knot for them at the expense of someone else.

STAMFORD HUTTON,

Chairman,

The Gloucestershire Royal Infirmary and Eye Institution.

XII.

The large and increasing number of motor accidents is putting a strain on Voluntary Hospitals both financially and from the point of view of accommodation. As a rule these cases are very serious ones and require treatment over a long period. In some hospitals a great many beds are constantly occupied by these cases with the result that ordinary patients are kept on the waiting list far too long. There is ample proof of this in the memorandum issued by the Central Bureau of Hospital Information, dated 5th July, 1928.

Of course the question of accommodation is really a financial one, because before adequate accommodation can be provided additional buildings will be required. This means capital expenditure and also increased income to cover cost of maintenance, etc.

It is perhaps thought by many that the motoring class is wealthy and can well afford to bear its own burdens. This is, no doubt, true collectively, but not individually. Of all the motor accident cases admitted to Voluntary Hospitals comparatively few are the owners of large and powerful cars. The chief sufferers are motor cyclists, pedal cyclists and pedestrians. Although some of these do not appear to contribute according to their means, the long period of disablement resulting from an accident is always a great loss and it is perhaps natural that in face of such loss a man will take advantage of the free treatment given in a Voluntary Hospital. In the case of a third party being responsible for the accident, if the offender is insured the Insurance Company will pay only what it has contracted to pay, and in many other cases the offender is unable to meet even the legal claims made upon him.

It would therefore appear that the only way of meeting the difficulty is for Parliament to bring in a Bill making insurance compulsory for all motor drivers, and to make the cost of hospital treatment a first charge on the insurance money. It has been said that this would not meet the case as in some cases the motorist is not liable for the damage caused. But if the policy granted by the Insurance Company covered such payment in every case where the motor car or motor cycle was involved in an accident, and, where two or more cars were involved the payment to be distributed between the Insurance Companies concerned, it would seem that this difficulty would be overcome. The premium would perhaps seem rather high if such risks were included in the scheme; but if every motorist were forced to insure, the cost would be spread and would fall most heavily on those best able to pay. If such a scheme of insurance could be introduced and if the payment to Voluntary Hospitals were to include a charge for capital outlay in addition to cost of maintenance and treatment, it would encourage the Voluntary Hospitals to increase their accommodation and would probably soon solve the problem.

The suggestion that the driver of any car involved should be called upon through his Insurance Company to pay whether culpable or not may appear to be unreasonable; but there is a precedent under the Workmen's Compensation Act, where the insurance covers accidents to persons even when they themselves are wholly to blame and where notwithstanding this the employer is legally liable.

I think there is no doubt that public opinion is in favour of some steps being taken to solve this problem and if it were possible for the Bureau of Hospital Information and similar bodies to take up this matter with Insurance Companies and get from them the rate at which insurance on the above lines could be effected, a deputation might wait upon the Government Department concerned, and with the data obtained impress upon the department the practicability of the proposal and its urgency, and perhaps succeed in getting legislation which will make insurance on the lines suggested compulsory.

CHARLES ROBERTSHAW,

President,

Royal Halifax Infirmary.

XIII.

The reception and treatment of accidents due to modern motor traffic are now part of the normal daily routine of every general hospital. So far as I know, the principle that for such reception and treatment the voluntary hospital is justly responsible has not been seriously questioned. In the application of this principle however, problems of accommodation and finance arise, and it is their solution which presents the greatest difficulty in the circumstances of to-day.

Accommodation.—The demand upon surgical beds has increased in the last few years, this independently of motor accidents. In but few hospitals has it been possible to augment the number of beds to meet this demand.

The further demand made by motor accidents serves therefore to aggravate a situation already none too easy. When it is remembered that accidents of the kind tend to increase both in number and severity it will be appreciated that the problem of accommodation presses severely upon many hospitals. It must, in fact, resolve itself into something of a dilemma for hospital authorities. On the one hand, it is impossible to refuse urgent cases arising from motor accidents, on the other hand, is it in any sense just to surgical cases in the area that the local hospital serves, that they should be crowded out of a hospital which is specifically intended for their service and which is supported by local philanthropy for their particular benefit ?

Finance.—In considering hospital patients from the point of view of their financial status it will be seen that those admitted on account of accidents are peculiar in including a certain number of the well-to-do. This is perhaps especially likely in the case of motor accidents. These should present no financial problem, for though they affect accommodation, they are able to pay for such services as are rendered to them. The others fall into the usual categories ; those who can pay an indefinite something towards their cost of maintenance and the necessitous poor from whom nothing is expected. It is the patients of these two classes who become inmates of the hospital through motor accidents that present the real financial problem and it is complicated by two special considerations. The first is that many are "foreigners," that is to say they have come from a distance and have no territorial claim upon the hospital in which they find themselves. Secondly, there is the point that the ability of such patients to contribute to the expense involved in their maintenance depends largely upon the question of insurance.

As a fact in the majority of motor accidents the motor bicycle is involved and in most instances it transpires that the rider is not insured at all ; not infrequently he is spending his "all" on the instalments for the purchase of his machine. Until recently insurance companies did not pay anything towards maintenance in a public hospital. This apparent injustice has, however, lately been remedied. It would seem that, in view of the rapidly increasing number of accidents, the question of compulsory insurance, including that against third party risks, demands consideration.

Certain practical considerations may be advanced as offering some remedy against the immediate pressure of the situation. Well-to-do casualties must necessarily be admitted in the first instance to public hospitals, for the circumstances of a motor accident do not allow of the delay necessary to investigate the condition or means of the injured, but every endeavour should be made to remove them as soon as possible either to their own homes or to a nursing home. By this means their occupancy of a bed much needed for some less fortunate individual would be the shortest possible.

In the case of patients from some other hospital area, means should be found for a more prompt removal to their own hospital than seems at present possible. A greater willingness on the part of all hospitals to assume responsibility for their own people admitted as a matter of urgency into other institutions needs to be encouraged.

In many cases the Almoner's department may do much to relieve the financial burden. Strict investigation into means, into insurance payments and other sources that might be made contributory would probably produce more than is at present forthcoming.

But, whatever the exigencies of the financial problem, they must, I believe, at present be regarded as secondary to those of the problem of accommodation. The principle which remains constant amid all the difficulties of the situation is that it is the duty of the voluntary general hospital to accept and to provide for all cases of sudden illness or accident that may be brought to it. If this be so, and I believe it is no more than a truism that has popular assent, it is necessary that all classes of the assenting community understand that the extension of hospital facilities sufficient to meet all demands justly made upon them is an imperative duty which must be forthwith recognised and fulfilled. In this way alone can voluntary hospitals maintain the service which it has always been their pride to offer to the public. The care of patients suffering from motor accidents, as a matter of emergency in all classes and through-

out their disability in those of the "hospital class" is an integral part of this service. The public expects it and is presumably willing to supply funds for its provision.

It is the duty of the hospital authorities to prove to the community that accommodation is insufficient and financial support inadequate for the proper maintenance of this service under conditions resulting from motoring. The remedy rests with the public ; it is no more than justice that it should provide for the consequences of its own habits.—

HERBERT FRANKLING.

Chairman,

Harrogate Infirmary.

XIV.

As requested, I append my views on the subject of motor accident cases :—

1. I think that some general and comprehensive scheme of insurance is essential and that it should make provision for recompense to the medical staff whose services are so freely given to the sick and poor.
2. It should be remembered that surgical accidents involve a much longer stay in hospital than the average, and correspondingly heavier expense.
3. In this neighbourhood the number of beds available (64) is hopelessly inadequate for the population, and the hospital's situation on the Southend Arterial Road means that three or four beds are constantly occupied by victims of motor accidents. Local people are constantly deprived of the accommodation they have provided for their own needs and this fact does actually have some tendency to alienate local support ; although it is not, of course, suggested that the hospital should refuse its hospitality. Under these circumstances it would appear not unreasonable to ask for a scheme which would provide the capital cost of extra accident beds.
4. The scheme should cover third party risks as in many cases pedestrians and pedal cyclists are the victims and have no means and even if they have a claim to compensation, the position of the hospital is uncertain and unsatisfactory.
5. The law should be amended in order that the cost of treatment in hospital should be recoverable in compensation cases (except where the lack of means of the defendant would render him eligible to the hospital's charity) and where private beds exist the doctor's fees should similarly be legally recoverable.
6. The experience at this hospital leads me to agree with the opinion that a large number of road accidents are caused by motor cyclists.

A. W. GREEN,

Chairman,

Ilford Emergency Hospital.

XV.

The statistics of this hospital for the year 1927 support the figures given in the memorandum on the subject received from the Central Bureau of Hospital Information.

The number of in-patients admitted in 1927 was 87.

The approximate cost of treatment was £764.

The total amount received for this treatment was £403 7s. 0d.

The loss to the hospital was £360 13s. 0d.

Of the total amount received, only £121 11s. 6d. was from the payment of accounts, and £31 4s. 0d. was from patients' donations. The remainder was made up by the value of subscribers' notes, which were consequently not available for non-accident cases, and by hospital benefit payments from approved societies. The figures given refer to in-patients only, and do not include any medical or surgical fees. We do not exclude from our calculations the cost of treating patients who contribute to the hospital and are admitted as the result of motor accidents.

We feel very strongly that it is unfair to Voluntary Hospitals to have this expense thrust upon them, especially when, as at this hospital, a large proportion of the income is received through collective contributions from the working classes. Neither private subscribers nor the working classes should be penalized to enable motorists to evade their just responsibilities. Moreover, a considerable number of the patients treated as the result of motor accidents come from places outside the area normally served by the hospital.

In our experience the worst offenders are motor cyclists, many of whom are not insured. If the Government would compel them all to insure against third party risks the difficulty of getting payment for the hospitals would be to a great extent overcome. Even if a motor cyclist is not insured he ought to be able to pay some damages. At any rate he possesses a motor cycle, which, though it may be in a damaged condition, is of some value.

According to the rules of our hospital persons otherwise ineligible as in-patients may, with the consent of the Committee, be received as private patients of the Honorary Staff, provided that they can be accommodated without interference with the primary philanthropic object of the hospital. The honorary medical staff are entitled to fees from all such patients, this being a matter of private arrangement.

In the Supplement to the British Medical Journal, August 1st, 1925, the following recommendation appeared :—

That in all cases of accident where medical attendance is given at a Voluntary Hospital, and such medical attendance is covered either directly or indirectly by insurance, the hospital authorities should recover from the insurance company the full cost of maintenance and treatment of such patient. That where patients who would ordinarily be considered as private patients are admitted to hospital solely on account of accident or emergency they should be considered as "private patients."

The recommendation became a definite part of the British Medical Association Hospital Policy in 1926.

This policy was adopted by the Kidderminster and District General Hospital by a resolution passed at a meeting of the Committee held on September 9th, 1925, and it has been put into action in all cases of motor accidents treated since that date. Hospital accounts are sent to the patients, and they are informed that the members of the Honorary Medical Staff are entitled to their fees.

A case to claim damages for injuries resulting from a motor accident was tried at the Birmingham Assizes on Tuesday, December 6th, 1927, before Mr. Justice Sankey. In his address to the Jury the Judge referred to the hospital charges and surgeon's fees, and stated that both were fair and reasonable and not excessive in any way, and that the hospital and the surgeon could not be expected to look after the plaintiff and allow the defendant to escape liability if the Jury found that the defendant was liable to pay damages. The Jury awarded £500 damages, to include the hospital charge and the surgeon's fees.

In all cases the solicitors who act for the defendants ought to see that the special damages are paid to those who are entitled to receive them, and not to the injured person. The Registrar in one Court recently allowed a settlement on condition that this was done. We have had cases where the injured persons have received damages and have not paid either the hospital or the surgeon.

When there is an element of doubt as to the chances of winning a legal action a compromise is sometimes effected. In such cases the only equitable arrangement is for the sum paid to be divided *pro rata* among all those who are entitled to receive any payment. It is obviously unfair for a solicitor to be

paid his fees in full if the hospital and the surgeon are obliged to forego their fees or to accept a reduction.

J. LIONEL STRETTON,

President,

The Kidderminster and District General Hospital.

Addendum.—Since the foregoing memorandum was prepared an account of the proceedings at the Annual Representative Meeting of the British Medical Association, July 23rd to 27th, 1928, has been published.

As stated in the Supplement to the British Medical Journal, August 4th, 1928, the resolution quoted earlier in this memorandum was amended by the deletion of the words "from the insurance company."

The amended resolution reads as follows :—

That in all cases of accident where medical attendance is given at a Voluntary Hospital, and such medical attendance is covered either directly or indirectly by insurance, the hospital authorities should recover the full cost of maintenance and treatment of such patient. That where patients who would ordinarily be considered as private patients are admitted to hospital solely on account of accident or emergency, they should be considered as "private patients."

I have always felt that the words now deleted were injudicious, and I am pleased to state that the Committee of the Kidderminster and District General Hospital fully appreciate the importance of the amendment and have adopted it by a unanimous resolution.

The statistics of this hospital for the current year (1928) show that the problem of motor accidents is becoming still more serious, and the question of the insurance of motorists still more urgent.

The Committee have resolved to send a copy of this memorandum to the Member of Parliament for their division, with a request that he will do everything in his power to bring about legislation aiming at the compulsory and complete insurance of all motorists.

XVI.

I have pleasure in complying with your request that I should state my views regarding motor car accidents, as, with their greatly increased frequency of recent years, they affect Voluntary Hospitals. I think I cannot do better than quote from a communication addressed to the Prime Minister, setting forth the considered opinion of our Board of Management on the subject, with which I am in complete accord. This communication embodied a resolution passed by the Board at a meeting held on June 17th, 1928, which is as follows :—

"That in view of the heavy and increasing burden imposed upon Voluntary Hospitals in the treatment and maintenance of motor accident cases, His Majesty's Government be asked to consider the question of introducing a Bill in Parliament rendering insurance compulsory upon all motor drivers, and the cost of treatment and maintenance of motor accident cases admitted to Voluntary Hospitals being made a first charge upon the insurance company."

During 1927 we had at least 50 patients admitted as a result of motor accidents, and as their average stay was 22 days each, this caused the cases on our waiting list to suffer a further period of delay before they were able to gain admission. In addition to this, the cost to the hospital is a considerable item, and being a purely voluntary institution, the donations received in respect of these cases represented only an extremely small proportion of the actual expenses.

I may further add that up to June 30th of the present year, 39 cases of motor accidents have been admitted with an average detention of 14 days, in addition to a considerable number of minor accidents treated in the out-patients' department. It should in this connection be borne in mind that the first half of the year is much lighter for casualties of this nature, as from Midsummer onwards the percentage of people on the roads in the neighbourhood of a popular seaside resort will be much greater. It is found on investigation that very few of the above mentioned patients are covered by insurance of any description. I am convinced that the time has fully arrived for a determined attempt to be made to find a solution for the problem, both in the interests of the hospitals and of the community at large.

JAMES H. ROWNTREE,

President,

Scarborough Hospital and Dispensary.

XVII.

The problem created by modern road traffic in a very big one—this everybody admits, but it is difficult to bring home personal responsibility.

According to the figures supplied by the Stationery Office, in England and Wales last year 135,130 persons were injured and 4,701 killed—in Sheffield, 1,395 persons were injured and 51 killed.

Mr. H. W. Burleigh estimated that the cost of motoring accidents to the hospitals amounted to £500,000 per year.

Colonel Pickard, the Secretary of the "National Safety First Association," in his lucid paper, "A Review of Road Accidents" (which everyone should read) gives an interesting comparison between the years 1909 and 1926 :—

	1909	1926
Fatal Accidents...	1,070	4,803
Non-Fatal Accidents ...	27,161	124,287

The daily average number of persons killed and injured, known to the Police, is 380.

It is estimated that there are 50 accidents per year for each 1,000 motors, and as the annual increase of motor vehicles in Great Britain is 200,000, we may expect the accidents to increase at the rate of 10,000 per year, with 500 fatal accidents, unless drastic measures are taken.

The records in the United States and Canada used to show much heavier casualty lists in respect of traffic accidents than our records, but this condition has been greatly improved. If we can only create enough public spirit and display sufficient energy, we can still have an increasing number of cars and fewer accidents. Unless such measures *are* taken, I calculate that during the next 20 years between 1,000 and 2,000 of my fellow citizens in Sheffield alone will be killed !!!

At the Sheffield Royal Hospital, one of Sheffield's two general hospitals, we receive at least half of the local traffic accident cases, viz., approximately 1,000 per year, of whom nearly 300 become in-patients with an average stay of three to four weeks each—this means that at least 20 beds are continuously occupied throughout the year.

We recently decided to analyse the traffic accident cases into

Motor Car Accidents.
Motor Cycle Accidents
Push Bicycle Accidents

We find that the motor cycle accounts for more than fifty per cent. of the cases and also that the push bicycle is far from being a safe means of transport.

The "National Safety First Association" does not appear to keep the motor cycle records distinct. In view of the opinions expressed to Mr. Orde in reply to his Questionnaire that "The motor cyclist is the chief offender," the records should be separated, especially bearing in mind Col. Pickard's excellent advice "If accidents are to be reduced it is necessary particularly to concentrate on remedies *which will have the greatest effect.*"

The Home Office or the Ministry of Transport would appear to be the appropriate authority to secure from Chief Constables and Coroners, statistics on a standard basis. The Education Authorities should be instructed to educate school children still further. The Boys' Brigades, Scouts, Girl Guides, etc., should be encouraged to extend educational work and the Safety First Association should be supported to a much greater extent in its efforts to create "Road Sense."

The following estimated figures should be emphasised :—

36%	of the accidents are avoidable by	Motor Drivers.
34%	"	Pedestrians.
13%	"	Pedal Cyclists.

Perhaps the critic may say that these remarks should not come from a Hospital Chairman, but if such an individual does not realise the state of affairs, who will ? I shall never forget the remark the Casualty Sister made to me one day when a distressed mother had just been led in to identify her child who had been run over by a taxi on her way to school, "Oh, Mr. Osborn, if they could only see they would be more careful !" We must get people to "see" so as to *make* them more careful. It is not a question of blaming either motorist or pedestrian, but getting the motorist to avoid risks and the pedestrian to be more alert. The accident, pure and simple, is just an accident, but the *avoidable* accident should be avoided.

The Authorities too must do more. A great deal has been done, many splendid regulations have come into force, dangerous places have been made safer and good habits have been inculcated, but the growing menace must be met by continuous unremitting counter-measures. The type of idea illustrated by the "Safety Line" might create other such gadgets. Jealousy and Departmental "throwing off" of responsibility must be swept away and more "team spirit" shown between the public and the authorities.

There should be co-operation between the Motor Associations and their members, and the Police to make the roads safer. There ought to be active co-operation between the Police, the Coroners and the Insurance Companies in order to realise the danger spots and so reduce the accidents. The laws should be enforced with a view to the saving of lives and limbs, thus keeping sadness from many homes. Especially should motor cyclists take heed :—"From sudden death, Good Lord deliver us."

What has all this to do with hospitals ? All the Voluntary Hospitals, I believe, keep the "Ever Open Door" for accidents and emergencies. The declared policy of our honorary staff, confirmed by the Board of Management, is that all street motor accidents should receive adequate treatment, including admission to the wards, if necessary. The burden thus thrown on the hospitals is severe—here it has required an extra Casualty Officer and Casualty Sister and the remodelling of the Casualty department, also a ward of twenty beds is kept occupied with such cases. These beds could all be filled by ordinary hospital patients ; the accident cases therefore, not only demand instant treatment, but also postpone the relief of other sufferers !

Then the *cost*. The hospitals are rendering a community service to the public by promptly attending to those injured through modern motor traffic. Many hospitals, like this, have spent large sums in providing apparatus and accommodation for such service. One would expect that a grateful public would meet the cost—they do, to the extent of 10% or 11% !! It is not that the services are not appreciated, but its the game of "Beg-o'-my-neighbour" again. Just as the various authorities seem to evade much of the responsibility of co-ordinating records and controlling the roads, so the public in the case of re-funding to the hospitals the cost of their treatment, leave it to someone else !

Those who get profit and benefit, and those who get pleasure, from the motor car and the motor cycle should see to it, and see to it soon, that this debt of honour is paid. The Motor Manufacturers, the Dealers, the Insurance Companies, the Agents and the Motorists should each do their share.

To sum up :—

1. Co-operation is needed to prevent as many accidents as possible.
2. Co-operation is required to meet the cost of accidents treated in our Voluntary Hospitals.

Let us begin at home. Will Sheffield help to solve its own problem. ?

Is Co-operation to start ?

Will the City Council help ?

Will the Chief Constable help ?

Will the Coroner help ?

Will the Tramways Manager help ?

Will the "Safety First Association" help ?

Will the Insurance Companies help ?

Will the members of the "A.A." help ?

Will the members of the "R.A.C." help ?

Will the members of the Motor Cyclists' Association help ?
Will all who expect to be cared for if they are injured help ?

I am sure they will.

FRED. M. OSBORN,
Chairman,
Sheffield Royal Hospital.

XVIII.

The great increase in motor vehicles and the general speeding up of road traffic, seriously affect the Voluntary Hospitals and it is necessary for them to take stock of the position and consider how it is to be dealt with. Otherwise the calls upon them may become more than they can bear.

We have had the question discussed several times at our Regional Committee of the British Hospitals Association, and find it full of difficulties. Apart from a legal contract for payment, there is no enforceable right of action against a patient or his Insurance Company and the practical difficulty of getting such a contract is very great.

Why not make insurance compulsory, say some, and then the hospitals could be paid by the Insurance Companies ? But here again we are up against a further difficulty. Many of those for whom insurance is desirable strongly object, while there are others whom no Insurance Company could be compelled to accept. Failing this, a State Insurance with all its evils might be advocated by those who are without knowledge of the method adopted to raise our funds, namely by small weekly sums. If insurance were made compulsory, the contributors of these sums would consider they were paying twice, with the result that the hospitals' income would suffer and our last state be worse than the first. We cannot afford to jeopardise the method of small periodical contributions so successful with us, and before adopting any scheme the whole position would require to be carefully considered. It is well known that motors, etc., are largely sold and bought under the hire purchase system. Among the purchasers are many who have put their all, and perhaps a little more, into such a purchase, and it is this class that gives us the most trouble and from whom we would get the least payment.

How does the matter affect the Sunderland Royal Infirmary financially ? I have at the moment particulars of cases only where motors were involved, but of these we dealt with 105 in-patients and 80 out-patients for the year 1927 at a cost of £600, and got approximately from these patients no more than £50, leaving £550 to be defrayed out of the general fund. No contribution was received from the Insurance Companies.

In the rules of all Voluntary Hospitals, I imagine, there is one that patients who are able are expected to pay for their support and treatment. Here is, I think, the best way for the Voluntary Hospitals to act at present, adapting the rule to meet the conditions that prevail in the particular district.

Developments may arise which will show a better way, but meanwhile I say use the power we have.

JAMES F. BURNICLE,
Chairman of Board of Management,
Sunderland Royal Infirmary.

RHEUMATISM.

BY

SIR BRUCE BRUCE-PORTER, K.B.E., C.M.G.

The word Rheumatism as a term of ill-health is a vague one, but its general meaning makes it useful as a description for the purpose of estimating the degree to which the nation suffers from loss of work from what should be a preventable malady, apart from the amount of misery and suffering to humanity.

Statistics have been said to prove anything, but when large enough they have their value. The medical ones of the Metropolitan Life Insurance Company of New York are probably the largest in the world as this Company has policies covering the health and lives of over twenty-five million people, and, being a highly organised business concern, the health reports are carefully analysed, and their findings may be taken as typical of the civilised communities such as England and America.

If you exclude external violence as a cause of disability amongst their assured people, Rheumatism easily heads the list, and this is the experience of other organisations. The vital statistics published by our own Health Ministry show a similar condition.

We have advanced a long way on the road to prevention of any disease when the actual causative factor can be defined. The study of Bacteriology, the development of the microscope and of staining reagents has made it possible for the present generation of Medical men to speak positively on the cause of Rheumatism where their predecessors could only speculate. In the past nearly everything was put down to the effect of environment, such as cold and damp; to-day we recognise the cause in the individual rather than in his surroundings. Where surroundings are faulty, there personal hygiene will be found the same, and this explains why, in the past, the old remedies failed to bring about a cure, simply because the infective area had not been dealt with.

Rheumatism, of whatever type it may be, is due to some focus of infection, and failure to locate that focus is no reason for saying such does not exist. The need to-day is a three-fold one :—

1. Prevention of the formation of infective areas.
2. Removal of the seats of infection when by neglect they have formed, and curative treatment in those cases in which the damage has not been allowed to proceed to permanent disablement.
3. Palliative treatment where the damage has passed beyond the stage in which complete cure is possible, even when the focus of infection has been found and removed.

The great voluntary organisations of The Order of St. John of Jerusalem and the British Red Cross Society have done work of untold value in the case of the sick and wounded during the past, and to-day may be said to be in the forefront of those which are making an attack on this most wasteful and painful of maladies in our great industrial communities : The Red Cross are making it possible to start a Clinic for the treatment of this disease and, thanks to the generosity of Mr. Louis Campbell Johnston, the Order of St. John of Jerusalem has been placed, with the British Humane Association, amongst the founders of the London Clinic in Ranelagh Road, Pimlico, and so are associated in an active manner with the working and future of the finest Clinic of its kind in the British Empire.

The London Clinic is a large building fitted for every form of electric treatment, whether Diathermy or Light and Artificial Sunlight is required. There is a research department for enquiry into all methods of production of Artificial Sunlight, as well as one for seeking out causes of infection. Arrangements exist for X-ray examinations to be carried out by an X-ray specialist outside, until such time as a department for X-ray is added. There is a wonderful inhalatorium and system of Foam and Carbonic gas baths for treatment of heart conditions. Space will not permit a description of the general and detailed work of this Clinic.

This article is to deal with Rheumatism and so I write of the Clinic in that connection. There is possibility in this great building to treat over 1,000 patients a day. At present the number seeking help is increasing and now averages some 1,500 a week, and the interest from this article's point of view

lies in the fact that of these 1,500, over 900 are sufferers from Rheumatism in some form or other, and more than 60 per cent. of these cases receive permanent benefit. The focus of infection is sought and where possible removed. The results obtained in those cases of Rheumatoid Arthritis, which formerly formed a class of hopeless cripples inspire hope not only to those who suffer, but in those who administer the treatment.

The installation of Artificial Sunlight lamps is the finest I have seen, and we hope those medical men within reach of Pimlico will take advantage of the facilities offered to study this method of treatment and make use of the place for investigation of their poorer patients.

Treatment by sun's rays is not new, it is a re-discovery. It was known and practised by the ancient fathers of medicine like Hippocrates, but, like so much other knowledge, was lost in the periodic upheavals of a revolutionary character which have swept over the world from time to time ; periods during which groups of people who were devoid of constructive ability utilised their powers for destruction to the full, and in their mad fury destroyed existing organisations while lacking the power to replace what they had destroyed. And so from the intelligent and hygienic teaching of the ancients we passed in the middle ages through those dark times of ignorance when diseases like Consumption were treated in dark rooms from which light was excluded and the constant fighting of one nation and people with another brought about the walled cities and the folk who had dwelt in open country were compelled to crowd into the towns where the lack of space meant narrow streets and lack of sanitation meant lowered vitality. The value of the simple laws of health as taught by the ancients was forgotten.

Not more than fifty years ago the late Doctor Adrian Palm pointed out the value of Sunlight in the prevention and cure of Rickets, but the general awakening to the needs of sunlight has only taken place during very recent years.

In the great industrial centres where the mass of our workers who are crippled by Rheumatism are to be found, the amount of natural sunlight is negligible owing to our stupid misuse of coal. So in the areas in which it is most needed, it is least found.

Thanks to scientific workers a means has been discovered of producing the active rays by artificial means ; these are called ultra-violet rays. They are produced by many types of lamp. Carbon Arc, which vary in intensity, according to the composition of the carbon, Tungsten Arc and Mercury Vapour lamps.

Every treatment, however simple, can be a source of harm if improperly used, and when any new method of treatment is devised the unscrupulous rush to take advantage of the unwary. This is taking place to-day. Sunlight Parlours are being opened and cures promised for every conceivable ailment. At a time like this a steadying hand is needed, but the hand which seeks to steady must be outside the realms of suspicion which would attach to anybody like the medical profession against whom the cry of vested interests might be raised so as to defeat the value of their warnings. Artificial sunlight is much more intense than natural sunlight, and so its administration must be confined to those who have been trained in its use.

The Clinic at Ranelagh Road with which The Order of St. John is now associated has come into being at a critical period and is available not only for the purpose of treatment but also as a training centre. Medical men and Nurses must be trained in the handling of these lamps, and the light departments of our teaching hospitals will not suffice for existing students, and there are many thousands of qualified medical men and women who have not been trained in light therapy.

Medical men must be in charge of all light treatment centres, as a physical examination is essential before a patient is submitted to exposure, whether as a prophylactic or curative measure and neglect of this precaution has been attended by serious results in cases such as tubercular disease of the lungs, haemorrhage being produced.

During last winter a Committee of The New Health Society and Sunlight League, of which I was Chairman, had an opportunity of demonstrating the effect of artificial sunlight on the mining population. At Mansfield Colliery a building was erected fitted with lamps and shower baths. The object was to show :—

1. Whether it was practical to administer artificial sunlight at the Pit-head.
2. Was it worth the employer's while to provide it.
3. Would the workers take advantage of such treatment if within reach.

The Committee was partly medical and partly lay.

100 boys were taken at random by the Manager at the Mine. 50 were taken for treatment, being examined first to exclude those with lung affections, the other 50 being used as controls, working and living under identical conditions with the 50 under treatment.

The effect was striking as may be seen by reference to the report we issued.

During the hours the Clinic was not required for the demonstration it was available for treatment of ailing miners and their families. We found the common reason for disability was Rheumatism in some form or other, and the causes of this malady those we would have expected.

1. Wrong dietary. White bread and almost an entire absence of fruit and vegetables.
2. Decayed teeth, over 75 per cent. of the boys suffering with this condition.

The Clinic, as I have said, being available for use by the local Doctors, over eighteen medical men took advantage of the facilities offered, and during the second half of the demonstration period, patients came up in steadily increasing numbers.

The predominating group was the Rheumatic one, and the men expressed their appreciation of the benefits derived from the treatment and were so convinced of the advantages that they were concerned as to the fate of the Clinic at the termination of our demonstration.

The Mining Directors, one of whom (Major Paget) was on our Committee were so satisfied with the benefits from their point of view, *i.e.*, the men's welfare, that they took the installation over from us.

The generous donor of the London Clinic, Mr. Louis Campbell Johnson, has determined that the work shall not cease in days to come from lack of funds, and he has created a Trust Fund to ensure its usefulness not being restricted after his death.

It is singularly appropriate that The Order of St. John of Jerusalem shall have been placed in such an important position as one of the safeguards of this wonderful Clinic, as the word Jerusalem calls up visions of sunlight. It is hoped that other generously disposed persons of means will follow the example so nobly set and make it possible for the Order to become associated with similar Clinics in other centres.

The Clinic is run on identical lines to our Voluntary Hospitals which seek to-day to extend the voluntary portion of the title to the patients as well as the hospital and they are interviewed by an almoner and required to contribute according to their means towards the maintenance of the Clinic. The overhead charges being provided by the donor, it is hoped these small contributions in the mass will go some way towards the running expenses.

As a great preventative means the Clinic is of untold value in the poor area in which it is placed. The sun's rays assist in raising the power of the blood to destroy germs of disease, and so Rheumatism, of which I have written at length, is only one of the many conditions which benefit by their use,

Children in their earliest years suffer more than adults by starvation of sunlight and the youngest infants can be given exposures. Pustular conditions, so common amongst the poorer children, clear up as by magic.

First aid training will be of increased value if it include instruction in the simple laws of health.

The opportunities of health propaganda in reach of the Venerable Order through the St. John Ambulance Corps. are enormous, and when put into action will go far towards producing a healthier, happier England.

The majority of the diseases which cost so much in suffering and finance are really preventable, and we must ever have in mind the classic phrase of H.M. the late King Edward—

“If preventable, why not prevented?”

THE ST. JOHN OPHTHALMIC HOSPITAL, JERUSALEM.

BY

LIEUT.-COLONEL J. T. WOOLRYCH PEROWNE.

The Venerable Order of the Hospital of St. John maintains a hospital just outside the city from which it takes its name. And as diseases of the Eye are the most prevalent, disfiguring and disabling diseases of the East, it has devoted its energies and resources since 1882 to combating Ophthalmia and kindred eye afflictions to the best of its power.

In the twentieth century the Order of St. John is carrying out the chief object of its founders in the eleventh century. The Hospitallers, as their name implies, were in their origin tenders of the sick, the poor, the suffering of either sex and the Order in its early days had its devoted women workers just as it has now. It was not long, however, before the male members of the Order were called on to play a dual rôle and they became knights as well as hospitallers, but their hospital was always their first consideration and they were proud to call the sick their "masters."

When Saladin drove the Christians from Jerusalem, the hospital had perforce to be closed—though ten brethren were allowed to remain to carry on their good work for twelve months—but at Margat, at Acre, in Cyprus, in Rhodes and in Malta the Hospital of the Order was the first call of the Knights. And it was doubtless owing to this eleemosynary work that the Order of St. John has survived through the centuries while other Orders of chivalry have ceased to exist.

On the revival of the Order in England in 1831, attention was turned to the question of initiating definite work amongst the suffering, both in peace and in war, but it was not till 1882 that the idea of undertaking work in the ancient home of the Order took form. In that year a meeting of members of the Order and their friends was held in the Jerusalem Chamber and a resolution was passed "that a British hospice and ophthalmic dispensary be opened in Jerusalem." Sir Edmund Lechmere was the prime mover in the matter and helped by the active and personal interest of the Prince of Wales (afterwards King Edward VII.) the Sultan authorised the opening of a hospital and endowed it with a plot of land. Such was the genesis of the British Ophthalmic Hospital, as it was formerly called. Since the War there is no longer any necessity to stress its British character and it has been thought expedient to rename it the St. John Ophthalmic Hospital, thereby emphasising the fact that it belongs to the Order of St. John.

The Hospital is controlled by a Committee of the Order, sitting at St. John's Gate, presided over by the Hospitaller (Sir Courtauld Thomson, K.B.E., C.B.). Last year a Ladies Linen Guild was formed to interest the Ladies of the Order in the Hospital and under the Presidency of H.M. The Queen and the Chairmanship of Robinia, Viscountess Mountgarret, it has already done excellent work and promises even greater things in the future. The Warden is head of the Hospital in Jerusalem and is responsible to the Committee for its conduct and for its economical management.

The Hospital has been fortunate in its staff. Two names stand out, however, and no record of its history would be complete without reference to Dr. W. E. Cant who for nearly twenty-three years was Principal Medical Officer in Charge and to Lieut.-Colonel J. C. Strathearn, C.B.E., the present Warden, who, an assistant Surgeon under Dr. Cant, was appointed Warden on the re-opening of the Hospital after the War. These two surgeons have won the confidence of patients of all classes, religions and nationalities, and to them nearly all the prestige of the Hospital is due. Lord Plumer has quite recently given striking testimony to the work of the Hospital, pointing out how much it has done and is doing for British prestige in the Near East.

The fame and repute of the Hospital and its hakims are not limited to Jerusalem or even Palestine. Patients reach its doors from Syria, Trans-Jordania, Iraq, Sinai and Arabia, often in the pre-war days, when roads and communications were not so good as now, travelling for days at a time to reach their bourne where they confidently anticipated cure or relief. And their confidence was strengthened by

the knowledge that under the Flag of the Order, which waves daily over the Hospital, no interference is ever allowed with the religious opinions of those who seek its aid in their affliction.

The Hospital suffered considerable damage from the earthquake of 1927 and H.R.H. the Grand Prior at once issued an Appeal to Members of the Order and their friends to make good the damage and in addition to provide liberally for much needed improvements both in construction and in equipment. Owing to the generous response to this appeal the Order is able to proceed with the erection of an annexe opposite the Hospital where out-patients can be dealt with, especially those suffering from acute conjunctivitis, who require constant attention and at the same time segregation from other patients owing to the contagious character of their malady. It is hoped this annexe, in the form of a khan or caravanserai, will be opened during 1929.

As I write comes the story of one of the Ophthalmic Clinic Nurses who, after a training in the Hospital, was posted as nurse in charge of Ophthalmic cases in the Government Hospital at Ramleh. Owing to carelessness in the protection of her eyes when dealing with a bad case of conjunctivitis, a discharge from the patient spurted into her face. This happened on a Tuesday morning. When the Warden heard of her condition late on Friday night he had her brought to the Hospital on Saturday morning and nursed day and night. Everything that could be done was done, but the inevitable result happened and she will be blind for life—one eye is quite gone and the other practically so. I tell this pathetic story because it shows how terribly contagious a disease and how rapid in its course Ophthalmia (acute conjunctivitis) can be and how prompt must remedial measures be if any cure is to be effected.

In 1927 the number of out-patients suffering from blindness in one or both eyes was 1,933 and of these cases no less than 1,192 were attributable to conjunctivitis. The Order is confident that when the annexe is opened it will be the means of saving many from blindness because skilled treatment will be at hand to give the dressings to the eyes which are needed so frequently in acute conjunctivitis and which it is impossible to give under present conditions.

The staff of the Hospital consists of a Warden, a Sub-Warden and a Registrar, all British. There are a Matron and two Nursing Sisters, also British, besides Palestinian nurses. The Hospital provides courses in Ophthalmology for members of the Government Medical Service as well as for nurses who are trained for the Ophthalmic Clinics under Government control in the country districts. Then there are forty-five beds for in-patients, five additional in reserve, and two children's cots which have quite recently been endowed by two members of the Order.

In spite of all the Order has done in the past and is doing now—in spite of all the work done by Government and other private agencies—the numbers attending as patients show no signs of decrease. This is accounted for partly by the spread of education which encourages sufferers to submit to hospital treatment rather than resign themselves, as fatalists, to inaction, and partly by increased travelling facilities—better roads and the extraordinary multiplication of motor transport.

For the last year—1927—the record of work done is as follows :—

In-patients, 1,391.

New out-patients—20,051.

Total attendances—85,564.

Operations—3,651.

And 1927 was "earthquake year," when such damage was done to the Hospital that for many weeks the out-patients were dealt with in tents pitched near the Hospital and a natural fear prevented would-be in-patients from risking the tenancy of a bed inside a building. Yet the number of in-patients was only 108 less than in 1926, while the new out-patients actually increased from 18,127 in 1926 to 20,051 in 1927—the largest number yet recorded in one year.

Most certainly has the Order of St. John been more than justified in undertaking to relieve the poor and suffering in the Palestine of the nineteenth and twentieth centuries, in pious emulation of its founders who toiled with such ardent devotion in their Master's service in the primitive days of the eleventh and twelfth centuries.

APPENDIX 1.

Arising out of a request from the Minister of Health for the views of the Joint Council on the suggestion in paragraph 7 of the Final Report of the Voluntary Hospitals Commission that the liabilities imposed upon Voluntary Hospitals as a result of motor accidents should be met by means of a system of insurance which would be compulsory upon the owners of motor cars, instructions were given to the Central Bureau of Hospital Information to obtain details regarding the volume of work involved and its approximate cost. The following memorandum was prepared from the replies to the questionnaire sent out.

MEMORANDUM ON THE COST OF TREATMENT OF CASES ARISING OUT OF MOTOR ACCIDENTS IN THE PROVINCIAL VOLUNTARY HOSPITALS.

Up to July 4th, 98 replies have been received to letters sent to 160 Provincial Hospitals, asking for information regarding the volume of work and the cost involved in treating cases attributable to motor accidents.

An examination of these replies, which are representative of approximately a quarter of the Voluntary Hospital accommodation in the Provinces, leads to the conclusion :—

- (1) That Provincial Hospitals treated during the year 1927 approximately 26,000 in-patients and 39,000 out-patients, as a result of motor accidents.
- (2) That the cost of this treatment was approximately £230,000.
- (3) That the amount received by the hospitals from insurance and from the patients themselves towards their cost was approximately £26,000

The following observations arise out of the replies :—

- (1) Though the available records do not enable all those, who have so far kindly replied, to answer the questions in full, yet they provide a sufficient basis to justify the belief that the above figures are a reasonable approximation to the truth.
- (2) There is a universal recognition of the importance of these figures, and a very distinct effort has been made to provide as full and accurate information as possible.
- (3) The burden falls very unevenly. Two hospitals on the outskirts of London of 112 and 54 beds, treated 164 and 100 in-patients respectively ; a Midland hospital and a North Country hospital of 124 and 140 beds treated only 62 and 36 in-patients respectively.
- (4) Several hospitals appear to exclude from their calculations the cost of treating members of their contributory scheme.
- (5) Only two hospitals express a disinclination to regard motor car accidents, so far as claims or payments are concerned, as differing in any way from those which a Voluntary Hospital has always admitted.
- (6) Only one of the hospitals sending in returns has received 50 per cent. of the cost incurred. Ten have received nothing at all. Probably 11 per cent. represents fairly the amount which the majority of the hospitals recover by gift or payment.
- (7) The motor cyclist is referred to as the chief offender.
- (8) None of the steps taken appear to have met the situation. In one hospital patients are interviewed and a written undertaking obtained to include hospital costs in any claim made. In another, patients are asked whether they are making claims for compensation, and sums varying from £5 to £70 have been received, but even here only £357 was obtained in respect of a cost of £1,750. In a third, each patient

on discharge has been given a bill for the full cost of maintenance, with a view to his passing it to the person who caused the accident.

(9) In the report of a large hospital in which detailed records have been kept, attention is drawn to the greater severity of traffic accidents in the County as compared with those in the City, where traffic is under police control. Of the latter approximately 20 per cent. needed in-patient treatment. Of the former 54 per cent. were admitted.

(10) Several letters refer to the proportion of patients that do not belong to the district in which the hospital is situated. This proportion varies greatly. In the small hospital with a limited area it may be as high as 33 per cent., in the City hospital with an extensive County Area, as low as 3 per cent.

5th July, 1928.

APPENDIX 2.

MEMORANDUM ON THE POSITION OF VOLUNTARY HOSPITALS UNDER THE NURSING HOMES REGISTRATION ACT, 1927.

As we have answered several enquiries from individual hospitals on the subject of their position under the above Act, we think it may be of value to publish the following statement.

(1) Hospitals or premises maintained or controlled by any body of persons constituted by special Act of Parliament or incorporated by Royal Charter are excluded from the operation of the Act by the definition of "nursing home" in section 10 (1) of the Act.

(2) Any hospital not so excluded is within the scope of the Act if it is covered by that part of the definition of "nursing home" in the Act which says that "nursing home" means any premises used or intended to be used for the reception of and the providing of nursing for persons suffering from any sickness, injury or infirmity, and includes a maternity home.

But (3) the Local Supervising Authority have power under section 6 of the Act to grant exemption, renewable annually, from the operation of the Act in respect of any hospital or institution not carried on for profit; and any person aggrieved by the refusal of the Authority to grant such exemption, or by the withdrawal of such exemption, may appeal to the Minister of Health, who, after considering the matter is required to give such directions therein to the Authority as he thinks proper.

Applications for exemption under this provision should be addressed (a) in County Boroughs to the County Borough Councils; (b) elsewhere to the County Councils, unless any County Council have delegated the power to grant exemption to the Council of the County District (Borough, Urban or Rural District) in which the hospital or institution concerned is situate, when applications should be addressed to the latter Council.

October, 1928.

APPENDIX 3.

MEMORANDUM ON THE PRESENT POSITION WITH REGARD TO THE ASSESSMENT OF THE PROVINCIAL VOLUNTARY HOSPITALS.

The attached summary of replies received from some of the hospitals situated in the principal towns where new assessments under the Rating and Valuation Act, 1925, came into force in April, 1928, shows the lack of uniformity in the methods followed.

In the majority of towns the assessments are still tentative and subject to amendment should the hospitals appeal. If action is delayed until after the assessments have been lodged with the Local Authorities, there is less likelihood of appeal being allowed and the assessments which come into force in April, 1929, would hold good for five years. Such appeals must be made locally and are not dealt with by the Central Valuation Committee.

Several hospitals have made representations that the British Hospitals Association should approach the Government with regard to the de-rating of hospitals. The Minister of Health in his reply to a letter on the subject from the Hon. Secretary of the Association states that he does not consider that the question of de-rating hospitals could be dealt with in connection with the Rating and Valuation (Apportionment) Bill now before Parliament and in the circumstances does not think it would serve any useful purpose for a deputation from the British Hospitals Association to attend.

The views of the Central Valuation Committee on the matter of the Rating of Hospitals are contained in the *Fourth Series of Representations made to the Minister of Health by the Central Valuation Committee and circulated by the Minister to Local Authorities and are attached to this memorandum.

It would appear desirable to consider in conjunction with the subject of Rating, the power of Local Authorities under Section 64 of the Public Health Act, 1925, to make donations to an amount equal to the produce of 1d. Rate, and the extent to which that power is exercised. It has been calculated that in the past, hospitals have received by way of preferential rating approximately £250,000 per annum. Were they to receive subscriptions or donations from Local Authorities up to the extent allowed, they would receive approximately £1,000,000.

13th July, 1928.

ALTERATIONS IN THE AMOUNT OF ASSESSMENTS OF VOLUNTARY HOSPITALS UNDER THE RATING AND VALUATION ACT, 1925.

Hos- pital.	Number of avail- able beds	Amount of Assessment.		Rates Payable		Whether appeal has been lodged against New Assessment	Amount of subscription or donation from Local Authority.
		Old.	New.	Under old Assessment.	Under New Assessment.		
1	542	£ 250	£ 1,391 (reduced on appeal from £ 4,173)	£ 83	£ 835	Yes, resulting resulting in the reduction shown	£ 315
2	542	900	997	—	—	No	39
3	369	1,023	1,026	729	655	No	1,065
4	225	720	3,000	534	—	Yes	Nil
5	205	584	580	234	193	No	—
6	184	700	700	449	385	No	1,000
7	170	16	80	12	—	Yes	200
8	60	25	333 (reduced on appeal from £ 1,000)	—	—	Yes, resulting in the reduc- tion shown.	—

* Note.—Published by His Majesty's Stationery Office, price 4d. each net or 3s. 0d. per dozen net.

RATING AND VALUATION ACT, 1925.
Extracts from the
Fourth Series of Representations made to the Minister of Health
by the
CENTRAL VALUATION COMMITTEE
and Circulated by the Minister to Local Authorities.

HOSPITALS (INCLUDING DISPENSARIES) MAINLY SUPPORTED BY VOLUNTARY
CONTRIBUTIONS.
CHARITABLE INSTITUTIONS, ETC.

Resolved—

54. That, since considerable diversity of practice in the assessment of properties of the above mentioned classes was divulged in the replies to the Questionnaire sent to Assessment Committees by this Committee on the 17th May, 1927, this Committee, after consultation with the panel of experts set up for the purpose, formulates, with a view to promoting uniformity of practice, the following expression of opinion :—

(1) That Rating and Assessment Authorities should endeavour, at the conferences referred to in this Committee's previous Resolutions 32 (First Series of Representations) and 46 (Third Series of Representations), to arrive at a basis, throughout the area of the county, for the assessment of properties of these classes.

(2) That, with the view of assisting such a conference to arrive at a basis, the County Valuation Committee should, in advance, obtain from the Rating Authorities or their valuers or officers, and circulate to the members of the conference, adequate information as to all properties of these classes. Thus, in the case of hospitals, the information should show, for each hospital, (i.) the rateable value according to the current valuation list, (ii.) the number of beds, distinguishing "paying" from "free" beds, (iii.) the description and extent of buildings used otherwise than for accommodation of in-patients, (iv.) the extent of land occupied with the hospital, (v.) any restrictions on the user of the property, and (vi.) any other particulars relevant to the settlement of a basis of assessment.

(3) That, in considering a basis, Rating and Assessment Authorities should be reminded that the practical question which they are called upon to determine is—what would be a reasonable annual rent, if the particular property under consideration were in the market to let for the purposes for which it is at present being used. In arriving at an estimate of such rent, regard should be had to the following, among other considerations :—

(a) The purposes for which the property is actually used, and its fitness for those purposes.

(b) That it has, in the past, been the established practice of Rating and Assessment Authorities, in assessing such properties, to take into account the fact that the present occupiers can be regarded as possible tenants only so long as they are able to rely upon voluntary contributions from the general public to enable them to continue the occupation and use of such properties for hospital, social, educational, and other beneficent purposes ; and

(c) All the responsibilities, conditions, restrictions and circumstances under which the voluntary organisation continues in occupation of the property.

HOSPITAL.	FEES PAYABLE BY NON-MEMBERS.	SUBSCRIPTION PER ANNUM.	PRIVILEGES.	MEDICAL ATTENDANCE.	INCOME LIMIT.
A	From 10/- per day, not including medical attendance.	<p>Single person, widow or widower, without dependants £ 1 1 0</p> <p>Married couples without dependants £ 1 1 1 6</p> <p>Single persons with one dependant £ 1 1 1 6</p> <p>Widow, or widower with one child under 16, or one dependant £ 1 1 1 6</p> <p>Married couple with all children under 16 £ 2 2 0</p> <p>Married couple with no children under 16, with one dependant only £ 2 2 0</p> <p>Widow or widower with all children and one other dependant £ 2 2 0</p>	Use of a Private Ward free of hospital fees for a period of 28 days or for such extension as may be recommended by the Medical Staff.	By arrangement between patient and own doctor.	No restriction.
B	£4 per week not including medical attendance.	£ 1 10 0	Free In-patient and certain special Out-patient treatment for himself, wife and children under 16, commencing 6 months after membership. In-patient treatment limited to four weeks except with special permission of the Committee.	Premium covers medical attendance. Limited to members of the Staff of the hospital.	<p>Single person £ 350</p> <p>Married couples without children under 16, Widows or widowers with children under 16 £ 450</p> <p>Married couples with child or children under 16 £ 550</p>
C	<p>Maternity Ward £8 8 0 per week.</p> <p>Private wards £ 5 10 0 per week.</p> <p>Extra charge for operating theatre 21/-</p> <p>X-ray apparatus 10/6 and medical attendance</p>	<p>Husband and wife and all children under 16 £ 2 2 0</p> <p>Husband and wife only, or widow or widower and all children under 16 £ 1 11 6</p> <p>One person over 16 £ 1 1 0</p> <p>A dependant over 16 of any of the above £ 10 6</p>	Free Treatment.	By arrangement between patient and doctor. Not restricted to members of the staff of the hospital.	No restriction.
D	From 2 to 5 guineas per week including maternity wards.	<p>One person £ 10 6</p> <p>Married couple £ 1 1 0</p> <p>Married couple and children under 16 £ 1 11 6</p>	Fees 50 per cent. below normal charges for private wards.	By arrangement between patient and doctor.	No restriction.
Not attached to a hospital.		<p>Single persons over 16. Widows or widowers without dependants .. £ 2 0 0</p> <p>Married couples without dependants, or widows or widowers with one dependant £ 3 10 0</p> <p>Married couples with one to four dependants or widows or widowers with two to four dependants £ 4 10 0</p> <p>Married couples, widows or widowers with more than four dependants £ 5 5 0</p>	<p>A contribution not exceeding £6 per week for a period of 6 weeks towards the cost of maintenance in a Nursing Home or Paying bed of a hospital.</p> <p>A contribution of £2 2s. towards the fee of a consultant upon whom subscriber calls. (£12 12s. per annum limit). Contributions up to £35 for major operations and £10 for minor operations. (£50 and £10 limits per annum respectively.) Also grants towards additional medical services including X-ray, electrical and massage treatments, pathological examinations and anaesthetists' fees.</p>	By arrangement between patient and doctor.	No restriction.

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